

**Local Revenue
of
Virginia's Counties and Cities
FY 2002**



**Commission on Local Government
Commonwealth of Virginia**

November 2003

Table 1.1

Absolute Distribution
of
Local Revenue by Category and Jurisdictional Class
for
Counties and Cities in Virginia
FY 2002

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Counties	Cities	All Jurisdictions
Property Tax Revenue			
Real Property Tax	\$3,366,273,028	\$1,441,595,171	\$4,807,868,199
Public Service Corporation Property Taxes	\$178,241,819	\$75,410,476	\$253,652,295
General Personal Property Tax	\$720,469,518	\$281,868,885	\$1,002,338,403
Mobile Homes Property Tax	\$7,188,778	\$1,009,298	\$8,198,076
Machinery and Tools Tax	\$114,822,502	\$86,849,992	\$201,672,494
Merchants' Capital Tax	\$11,215,283	--	\$11,215,283
Property Tax Penalties	\$33,066,543	\$17,432,971	\$50,499,514
Property Tax Interest	\$14,255,563	\$10,989,259	\$25,244,822
Sub-Total	\$4,445,533,034	\$1,915,156,052	\$6,360,689,086
All Other Tax Revenue			
Local Sales and Use Taxes	\$462,054,718	\$299,532,829	\$761,587,547
Consumers' Utility Taxes	\$221,273,152	\$235,701,064	\$456,974,216
Business License Taxes	\$239,879,218	\$206,091,979	\$445,971,197
Franchise License Taxes	\$22,542,132	\$28,542,672	\$51,084,804
Motor Vehicle License Taxes	\$86,749,184	\$41,192,153	\$127,941,337
Bank Stock Tax	\$20,752,991	\$21,526,842	\$42,279,833
Taxes on Recordation and Wills	\$53,702,579	\$10,036,996	\$63,739,575
Tobacco Taxes	\$2,290,118	\$30,573,102	\$32,863,220
Admission and Amusement Taxes	\$146,206	\$13,245,296	\$13,391,502
Transient Occupancy Tax	\$46,039,249	\$49,014,619	\$95,053,868
Restaurant Food Tax	\$53,439,505	\$175,489,172	\$228,928,677
Coal, Oil, and Gas Taxes	\$19,903,320	\$113,506	\$20,016,826
E-911 Service Tax	\$53,840,852	\$34,756,547	\$88,597,399
Other Non-Property Taxes	\$34,345,408	\$5,446,734	\$39,792,142
Sub-Total	\$1,316,958,632	\$1,151,263,511	\$2,468,222,143
Non-Tax Revenue			
Permits, Fees, and Licenses	\$123,910,360	\$30,531,828	\$154,442,188
Fines and Forfeitures	\$38,012,070	\$33,223,007	\$71,235,077
Charges for Services	\$663,761,249	\$368,222,521	\$1,031,983,770
Investment of Funds	\$103,594,059	\$38,047,358	\$141,641,417
Rental of Property	\$40,370,812	\$36,503,974	\$76,874,786
Payments in Lieu of Taxes from Enterprise Activities	\$3,973,305	\$30,197,125	\$34,170,430
Interlocal Revenue-Sharing Payments	\$686,685	\$9,091,472	\$9,778,157
Miscellaneous Non-Tax Sources	\$121,859,089	\$99,219,143	\$221,078,232
Sub-Total	\$1,096,167,629	\$645,036,428	\$1,741,204,057
Grand Total	\$6,858,659,295	\$3,711,455,991	\$10,570,115,286

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2002, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2

Absolute Distribution
of
Local Revenue by Category and Jurisdiction
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Counties and Cities in Virginia
FY 2002

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Accomack County	Albemarle County	Alleghany County	Amelia County	Amherst County
Property Tax Revenue					
Real Property Tax	\$9,880,567	\$53,509,744	\$4,274,481	\$2,915,837	\$7,588,208
Public Service Corporation Property Taxes	\$596,598	\$1,980,234	\$514,265	\$150,376	\$515,954
General Personal Property Tax	\$3,449,241	\$12,166,089	\$1,363,900	\$832,367	\$1,995,474
Mobile Homes Property Tax	--	\$79,864	\$31,122	\$27,321	\$123,702
Machinery and Tools Tax	\$909,379	\$915,749	\$5,784,138	\$26,402	\$1,392,574
Merchants' Capital Tax	--	--	--	--	\$267,566
Property Tax Penalties	\$289,863	\$640,746	\$95,633	\$91,723	\$163,710
Property Tax Interest	\$305,963	\$211,549	\$24,789	\$29,203	\$60,686
Sub-Total	\$15,431,611	\$69,503,975	\$12,088,328	\$4,073,229	\$12,107,874
All Other Tax Revenue					
Local Sales and Use Taxes	\$2,106,561	\$9,836,057	\$622,445	\$461,041	\$2,000,527
Consumers' Utility Taxes	\$1,159,555	\$6,072,724	\$394,765	\$369,963	\$1,448,575
Business License Taxes	\$46,230	\$6,849,226	\$310,270	\$141,513	\$147,383
Franchise License Taxes	\$265,763	\$500,141	\$27,148	\$9,464	--
Motor Vehicle License Taxes	\$452,575	\$1,787,383	\$271,497	\$241,012	\$663,290
Bank Stock Tax	\$60,225	\$347,037	\$2,299	\$40,892	\$104,447
Taxes on Recordation and Wills	\$181,195	\$1,142,625	\$15,821	\$47,757	\$127,654
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$334,330	\$1,374,998	\$66,233	--	\$29,626
Restaurant Food Tax	--	\$3,685,785	\$224,429	--	\$658,332
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$243,068	\$852,499	\$29,975	\$61,593	\$401,343
Other Non-Property Taxes	\$950	--	\$207,617	\$32,171	--
Sub-Total	\$4,850,452	\$32,448,475	\$2,172,499	\$1,405,406	\$5,581,177
Non-Tax Revenue					
Permits, Fees, and Licenses	\$259,974	\$1,240,956	\$45,288	\$97,718	\$181,100
Fines and Forfeitures	\$41,625	\$226,894	\$19,219	\$3,487	\$84,421
Charges for Services	\$3,944,009	\$9,347,562	\$2,707,781	\$2,632,113	\$2,797,527
Investment of Funds	\$304,378	\$728,248	\$688,529	\$240,079	\$232,225
Rental of Property	\$104,520	\$514,371	\$425	\$11,191	\$319,080
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$473,889	\$840,009	\$1,808,005	\$282,676	\$668,175
Sub-Total	\$5,128,395	\$12,898,040	\$5,269,247	\$3,267,264	\$4,282,528
Grand Total	\$25,410,458	\$114,850,490	\$19,530,074	\$8,745,899	\$21,971,579

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2002, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Revenue Category	Appomattox County	Arlington County	Augusta County	Bath County	Bedford County
Property Tax Revenue					
Real Property Tax	\$4,021,930	\$254,323,653	\$21,259,738	\$2,302,268	\$24,990,417
Public Service Corporation Property Taxes	\$403,502	\$9,287,644	\$1,217,675	\$7,700,425	\$1,365,301
General Personal Property Tax	\$876,733	\$45,209,960	\$3,872,429	\$61,576	\$6,507,344
Mobile Homes Property Tax	\$70,668	--	\$276,124	\$10,087	\$249,685
Machinery and Tools Tax	\$181,856	\$171,593	\$2,162,115	\$1,866	\$2,093,786
Merchants' Capital Tax	\$64,830	--	--	--	\$97,241
Property Tax Penalties	\$72,570	\$1,842,246	\$267,206	\$11,935	\$435,025
Property Tax Interest	\$37,293	\$328,503	\$159,814	\$5,751	\$211,504
Sub-Total	\$5,729,382	\$311,163,599	\$29,215,101	\$10,093,908	\$35,950,303
All Other Tax Revenue					
Local Sales and Use Taxes	\$658,361	\$26,993,321	\$3,472,270	\$737,711	\$2,234,050
Consumers' Utility Taxes	\$546,353	\$7,159,253	\$2,741,379	--	\$1,514,923
Business License Taxes	--	\$45,661,097	\$2,067,401	\$1,103	\$212
Franchise License Taxes	\$7,201	\$1,626,286	\$237,817	--	\$193,165
Motor Vehicle License Taxes	\$278,398	\$3,555,606	\$1,709,028	\$32,691	\$1,343,420
Bank Stock Tax	--	\$1,196,542	\$112,254	\$17,927	\$84,219
Taxes on Recordation and Wills	\$38,723	\$2,298,390	\$429,523	\$68,859	\$557,633
Tobacco Taxes	--	\$554,424	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$12,616,182	\$385,783	--	\$114,217
Restaurant Food Tax	--	\$19,102,649	\$1,815,438	--	\$796,856
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	--	\$4,011,523	\$745,839	--	\$227
Other Non-Property Taxes	\$30,292	\$19,152,175	\$506,970	\$19,972	--
Sub-Total	\$1,559,328	\$143,927,448	\$14,223,702	\$878,263	\$6,838,922
Non-Tax Revenue					
Permits, Fees, and Licenses	\$53,724	\$7,032,334	\$561,732	\$35,668	\$629,078
Fines and Forfeitures	\$13,497	\$11,581,250	\$109,321	\$163	\$166,046
Charges for Services	\$1,064,309	\$30,695,941	\$7,472,971	\$784,343	\$7,264,432
Investment of Funds	\$135,079	\$7,325,337	\$1,148,117	\$117,272	\$1,455,010
Rental of Property	\$48,773	\$2,257,816	\$492,026	\$52,405	\$100,278
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$187,817	\$7,067,095	\$570,670	\$191,017	\$949,330
Sub-Total	\$1,503,199	\$65,959,773	\$10,354,837	\$1,180,868	\$10,564,174
Grand Total	\$8,791,909	\$521,050,820	\$53,793,640	\$12,153,039	\$53,353,399

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2002, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Revenue Category	Bland County	Botetourt County	Brunswick County	Buchanan County	Buckingham County
Property Tax Revenue					
Real Property Tax	\$1,229,380	\$12,134,427	\$3,063,924	\$6,587,000	\$3,329,213
Public Service Corporation Property Taxes	\$79,754	\$958,357	\$244,753	\$406,031	\$382,727
General Personal Property Tax	\$394,270	\$3,094,090	\$1,621,792	\$1,459,613	\$1,388,754
Mobile Homes Property Tax	\$31,998	\$63,210	\$46,849	\$87,626	\$64,401
Machinery and Tools Tax	\$144,027	\$2,211,723	\$218,818	\$2,100,695	\$102,309
Merchants' Capital Tax	\$124,303	--	\$106,274	\$164,506	\$48,755
Property Tax Penalties	\$14,509	\$161,901	\$106,481	\$91,048	\$126,288
Property Tax Interest	\$19,173	\$71,436	\$52,901	\$176,355	\$77,023
Sub-Total	\$2,037,414	\$18,695,144	\$5,461,792	\$11,072,874	\$5,519,470
All Other Tax Revenue					
Local Sales and Use Taxes	\$166,827	\$1,649,981	\$555,797	\$1,286,084	\$428,629
Consumers' Utility Taxes	\$147,096	\$483,091	\$411,846	\$730,452	\$511,851
Business License Taxes	--	\$502,783	--	--	--
Franchise License Taxes	\$1,581	\$77,899	\$60,410	\$68,275	--
Motor Vehicle License Taxes	\$106,530	\$651,120	\$319,909	--	\$330,937
Bank Stock Tax	\$10,319	\$83,371	--	\$99,093	\$21,438
Taxes on Recordation and Wills	\$15,869	\$210,008	\$39,731	\$33,734	\$55,293
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$3,606	\$102,549	--	\$23,706	--
Restaurant Food Tax	\$62,298	\$795,095	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	\$7,635,952	--
E-911 Service Tax	\$108,054	\$279,082	\$188,331	\$431,262	\$194,082
Other Non-Property Taxes	\$19,674	\$177,510	--	\$988,460	\$50,098
Sub-Total	\$641,854	\$5,012,489	\$1,576,024	\$11,297,018	\$1,592,328
Non-Tax Revenue					
Permits, Fees, and Licenses	\$52,156	\$243,482	\$66,748	\$38,880	\$57,942
Fines and Forfeitures	\$74,527	\$174,778	\$111,938	\$607	\$2,118
Charges for Services	\$1,043,369	\$2,216,406	\$2,244,084	\$2,500,947	\$1,139,616
Investment of Funds	\$67,159	\$419,467	\$228,070	\$306,046	\$149,284
Rental of Property	--	\$366,971	\$39,935	\$10,945	\$63,750
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	\$59,563	--	--	--
Miscellaneous Non-Tax Sources	\$48,349	\$1,012,318	\$527,345	\$900,668	\$680,737
Sub-Total	\$1,285,560	\$4,492,985	\$3,218,120	\$3,758,093	\$2,093,447
Grand Total	\$3,964,828	\$28,200,618	\$10,255,936	\$26,127,985	\$9,205,245

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2002, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Revenue Category	Campbell County	Caroline County	Carroll County	Charles City County	Charlotte County
Property Tax Revenue					
Real Property Tax	\$10,416,407	\$7,776,221	\$6,525,730	\$3,263,285	\$3,030,595
Public Service Corporation Property Taxes	\$982,096	\$1,265,924	\$348,572	\$285,840	\$289,365
General Personal Property Tax	\$3,752,857	\$2,517,365	\$1,338,233	\$780,832	\$708,630
Mobile Homes Property Tax	\$252,108	\$56,054	\$111,095	\$10,132	\$74,030
Machinery and Tools Tax	\$4,491,925	\$234,419	\$1,429,697	\$65,204	\$407,469
Merchants' Capital Tax	\$1,082,961	--	\$215,734	\$21,435	\$23,800
Property Tax Penalties	\$231,255	\$267,468	\$56,357	\$79,115	\$48,499
Property Tax Interest	\$111,332	\$192,532	\$94,241	\$36,272	\$24,319
Sub-Total	\$21,320,941	\$12,309,983	\$10,119,659	\$4,542,115	\$4,606,707
All Other Tax Revenue					
Local Sales and Use Taxes	\$2,873,622	\$943,754	\$1,187,166	\$195,042	\$418,678
Consumers' Utility Taxes	\$1,115,534	\$726,939	\$385,595	\$213,204	\$190,634
Business License Taxes	\$46,090	\$489,361	--	--	--
Franchise License Taxes	\$579,377	\$1,645	\$41,258	\$29,648	--
Motor Vehicle License Taxes	\$1,166,327	\$478,635	\$582,314	\$152,860	\$253,566
Bank Stock Tax	\$167,107	\$32,138	\$12,514	\$11,076	--
Taxes on Recordation and Wills	\$215,215	\$104,806	\$87,476	\$29,488	\$46,007
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$225,754	\$79,885	--	--
Restaurant Food Tax	--	\$673,089	\$249,071	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$522,803	\$143,743	\$235,411	\$57,920	\$186,580
Other Non-Property Taxes	--	\$60,352	\$95,482	\$20,706	\$25,249
Sub-Total	\$6,686,075	\$3,880,216	\$2,956,172	\$709,944	\$1,120,714
Non-Tax Revenue					
Permits, Fees, and Licenses	\$191,403	\$301,262	\$124,699	\$71,601	\$39,417
Fines and Forfeitures	\$52,229	\$372,032	\$2,238	\$21,721	\$136,761
Charges for Services	\$4,905,069	\$2,355,885	\$6,073,586	\$3,044,642	\$1,570,283
Investment of Funds	\$742,589	\$124,419	\$154,807	\$242,274	\$137,885
Rental of Property	\$105,065	\$103,132	\$95,399	\$158,759	\$211,892
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$2,312,752	\$340,393	\$362,494	\$162,589	\$514,596
Sub-Total	\$8,309,107	\$3,597,123	\$6,813,223	\$3,701,586	\$2,610,834
Grand Total	\$36,316,123	\$19,787,322	\$19,889,054	\$8,953,645	\$8,338,255

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Revenue Category	Chesterfield County	Clarke County	Craig County	Culpeper County	Cumberland County
Property Tax Revenue					
Real Property Tax	\$165,693,615	\$7,622,840	\$1,804,013	\$15,216,200	\$3,022,466
Public Service Corporation Property Taxes	\$12,532,004	\$333,455	\$14,716	\$984,706	\$381,333
General Personal Property Tax	\$36,053,387	\$1,714,058	\$254,905	\$4,471,443	\$1,284,235
Mobile Homes Property Tax	\$219,020	\$1,883	\$15,270	\$29,723	--
Machinery and Tools Tax	\$4,600,637	\$225,002	\$13,027	\$1,633,675	\$77,404
Merchants' Capital Tax	--	--	\$9,624	--	--
Property Tax Penalties	\$1,707,122	\$105,795	\$27,322	\$233,374	\$108,683
Property Tax Interest	\$682,724	\$63,081	\$9,042	\$133,579	\$70,538
Sub-Total	\$221,488,509	\$10,066,114	\$2,147,919	\$22,702,700	\$4,944,659
All Other Tax Revenue					
Local Sales and Use Taxes	\$28,561,242	\$624,972	\$104,394	\$3,659,581	\$296,795
Consumers' Utility Taxes	\$9,672,499	\$555,396	\$198,647	\$1,270,679	\$317,631
Business License Taxes	\$15,771,642	\$19,630	--	\$1,000	\$84,228
Franchise License Taxes	\$3,077,474	\$26,441	\$6,231	--	\$33,719
Motor Vehicle License Taxes	\$5,810,096	\$203,551	\$103,449	\$503,264	\$191,790
Bank Stock Tax	\$961,062	--	--	--	--
Taxes on Recordation and Wills	\$2,249,149	\$131,367	\$20,125	\$368,118	\$26,793
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$3,070,340	\$9,495	--	\$5,379	--
Restaurant Food Tax	--	--	\$29,283	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$3,777,052	\$292,586	--	\$453,131	\$54,745
Other Non-Property Taxes	\$163,110	\$23,416	\$11,028	--	--
Sub-Total	\$73,113,666	\$1,886,854	\$473,157	\$6,261,152	\$1,005,701
Non-Tax Revenue					
Permits, Fees, and Licenses	\$8,379,812	\$437,384	\$40,698	\$712,117	\$79,309
Fines and Forfeitures	\$1,175,928	\$61,861	\$104	\$41,576	\$9,631
Charges for Services	\$32,866,918	\$1,139,288	\$915,305	\$4,620,666	\$1,011,906
Investment of Funds	\$2,991,538	\$291,242	\$98,295	\$610,151	\$143,220
Rental of Property	\$1,697,907	\$70,969	\$16,403	\$24,320	\$8,538
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$2,496,573	\$1,353,151	\$286,709	\$1,313,924	\$165,978
Sub-Total	\$49,608,676	\$3,353,895	\$1,357,514	\$7,322,754	\$1,418,582
Grand Total	\$344,210,851	\$15,306,863	\$3,978,590	\$36,286,606	\$7,368,942

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2002, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Revenue Category	Dickenson County	Dinwiddie County	Essex County	Fairfax County	Fauquier County
Property Tax Revenue					
Real Property Tax	\$4,726,546	\$9,424,449	\$3,921,565	\$1,235,799,354	\$46,833,826
Public Service Corporation Property Taxes	\$396,033	\$680,712	\$186,005	\$35,014,014	\$3,642,602
General Personal Property Tax	\$798,133	\$3,383,175	\$1,146,250	\$245,837,472	\$11,668,921
Mobile Homes Property Tax	\$63,380	\$66,556	\$54,226	\$215,643	--
Machinery and Tools Tax	\$616,455	\$1,677,117	\$188,866	\$7,557,858	\$429,018
Merchants' Capital Tax	\$65,628	--	\$38,052	--	--
Property Tax Penalties	\$46,027	\$191,641	\$84,116	\$7,942,504	\$787,312
Property Tax Interest	\$118,890	\$88,377	\$43,765	\$684,272	\$475,786
Sub-Total	\$6,831,092	\$15,512,027	\$5,662,845	\$1,533,051,117	\$63,837,465
All Other Tax Revenue					
Local Sales and Use Taxes	\$526,881	\$762,931	\$1,303,686	\$126,345,781	\$4,841,263
Consumers' Utility Taxes	\$522,310	\$925,220	\$294,116	\$86,368,876	\$2,220,116
Business License Taxes	--	\$365,309	--	\$92,084,691	\$878,749
Franchise License Taxes	\$24,091	\$60,959	\$14,518	\$802,604	\$252,341
Motor Vehicle License Taxes	--	\$448,927	\$203,570	\$18,694,344	\$1,292,221
Bank Stock Tax	--	\$98,130	--	\$4,563,067	\$77,970
Taxes on Recordation and Wills	\$16,433	\$82,071	\$12,244	\$17,363,623	\$1,039,576
Tobacco Taxes	--	--	--	\$1,735,694	--
Admission and Amusement Taxes	--	\$29,715	--	--	--
Transient Occupancy Tax	\$12,209	\$2,711	--	\$6,347,280	--
Restaurant Food Tax	--	\$358,296	--	--	--
Coal, Oil, and Gas Taxes	\$4,000,203	--	--	--	--
E-911 Service Tax	\$316,994	\$257,726	\$106,457	\$14,134,222	\$843,080
Other Non-Property Taxes	\$53,346	\$144,484	\$27,258	\$3,476,408	--
Sub-Total	\$5,472,467	\$3,536,479	\$1,961,849	\$371,916,590	\$11,445,316
Non-Tax Revenue					
Permits, Fees, and Licenses	\$25,209	\$243,867	\$58,333	\$36,939,184	\$1,169,124
Fines and Forfeitures	\$10,216	\$131,084	\$38,550	\$10,379,810	\$432,297
Charges for Services	\$1,285,375	\$1,293,778	\$911,560	\$197,379,701	\$12,190,524
Investment of Funds	\$107,653	\$208,267	\$81,061	\$30,616,279	\$1,132,133
Rental of Property	\$138,706	\$169,269	\$20,382	\$21,921,030	\$465,058
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$834,326	\$317,888	\$302,780	\$22,367,735	\$737,674
Sub-Total	\$2,401,485	\$2,364,153	\$1,412,666	\$319,603,739	\$16,126,810
Grand Total	\$14,705,044	\$21,412,659	\$9,037,360	\$2,224,571,446	\$91,409,591

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2002, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2

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[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Floyd County	Fluvanna County	Franklin County	Frederick County	Giles County
Property Tax Revenue					
Real Property Tax	\$4,114,803	\$6,783,396	\$15,313,501	\$22,454,047	\$3,405,517
Public Service Corporation Property Taxes	\$223,418	\$1,011,834	\$657,678	\$1,281,519	\$749,573
General Personal Property Tax	\$797,281	\$1,946,209	\$3,355,655	\$10,699,341	\$1,085,399
Mobile Homes Property Tax	\$54,228	\$18,221	\$242,489	\$196,937	\$55,935
Machinery and Tools Tax	\$163,425	\$41,155	\$343,010	\$4,676,898	\$2,036,777
Merchants' Capital Tax	\$41,407	--	\$541,647	--	\$194,883
Property Tax Penalties	\$54,053	\$189,614	\$226,390	\$523,490	\$105,255
Property Tax Interest	\$28,992	\$55,003	\$135,568	\$220,443	\$73,450
Sub-Total	\$5,477,607	\$10,045,432	\$20,815,938	\$40,052,675	\$7,706,789
All Other Tax Revenue					
Local Sales and Use Taxes	\$430,506	\$548,334	\$3,285,950	\$5,108,201	\$958,734
Consumers' Utility Taxes	\$598,804	\$798,389	\$1,772,190	\$2,694,862	\$222,777
Business License Taxes	--	--	\$3,103	\$2,748,217	--
Franchise License Taxes	\$39,029	\$136,768	\$214,696	\$194,701	\$61,316
Motor Vehicle License Taxes	\$365,533	\$372,177	\$928,387	\$1,010,324	\$141,240
Bank Stock Tax	\$750	\$26,510	\$223,476	\$76,018	--
Taxes on Recordation and Wills	\$18,165	\$226,748	\$320,890	\$803,846	\$43,106
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	\$109,738	\$791,500	\$28,695
Restaurant Food Tax	--	--	\$604,409	\$515,563	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$173,808	\$176,944	\$275,346	\$450,083	\$132,568
Other Non-Property Taxes	\$36,975	--	--	\$21,584	\$49,994
Sub-Total	\$1,663,570	\$2,285,870	\$7,738,185	\$14,414,899	\$1,638,430
Non-Tax Revenue					
Permits, Fees, and Licenses	\$78,445	\$294,990	\$342,874	\$1,181,812	\$47,042
Fines and Forfeitures	\$12,057	\$36,493	\$6,009	\$59,492	\$6,972
Charges for Services	\$1,426,730	\$2,031,925	\$3,073,973	\$10,091,835	\$1,828,198
Investment of Funds	\$119,110	\$925,937	\$837,960	\$1,414,145	\$159,538
Rental of Property	\$50,946	\$16,636	\$26,973	\$284,873	\$242,729
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$250,447	\$389,786	\$954,367	\$1,568,994	\$164,774
Sub-Total	\$1,937,735	\$3,695,767	\$5,242,156	\$14,601,151	\$2,449,253
Grand Total	\$9,078,912	\$16,027,069	\$33,796,279	\$69,068,725	\$11,794,472

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2002, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Revenue Category	Gloucester County	Goochland County	Grayson County	Greene County	Greensville County
Property Tax Revenue					
Real Property Tax	\$17,719,568	\$13,277,231	\$3,959,994	\$5,671,398	\$2,102,091
Public Service Corporation Property Taxes	\$594,926	\$619,867	\$176,880	\$302,929	\$224,957
General Personal Property Tax	\$2,815,533	\$3,078,541	\$748,993	\$1,245,146	\$933,345
Mobile Homes Property Tax	\$150,723	\$13,337	\$72,529	--	\$56,069
Machinery and Tools Tax	\$123,397	\$217,627	\$210,595	\$907,467	\$692,934
Merchants' Capital Tax	--	--	\$39,124	--	--
Property Tax Penalties	\$274,503	\$198,448	\$49,368	\$164,566	\$80,733
Property Tax Interest	\$154,975	\$71,901	\$46,980	\$63,700	\$26,022
Sub-Total	\$21,833,625	\$17,476,952	\$5,304,463	\$8,355,206	\$4,116,151
All Other Tax Revenue					
Local Sales and Use Taxes	\$2,440,687	\$1,223,266	\$457,389	\$726,973	\$240,449
Consumers' Utility Taxes	\$1,393,587	\$751,179	\$571,733	\$358,276	\$396,164
Business License Taxes	\$900,846	\$490,323	--	\$196,854	\$142,216
Franchise License Taxes	\$92,020	\$38,122	\$6,323	\$36,936	\$30,028
Motor Vehicle License Taxes	\$782,357	\$457,055	\$212,065	\$341,106	\$160,867
Bank Stock Tax	\$161,011	\$45,982	\$8,956	\$8,827	--
Taxes on Recordation and Wills	\$232,940	\$308,675	\$54,824	\$131,207	\$22,024
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$67,709	--	\$454	\$2,927	\$44,476
Restaurant Food Tax	\$1,076,281	--	--	\$356,027	\$59,018
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$283,139	\$124,451	\$134,631	\$179,039	\$136,600
Other Non-Property Taxes	\$103,673	\$63,841	\$56,856	--	\$61,207
Sub-Total	\$7,534,250	\$3,502,894	\$1,503,231	\$2,338,172	\$1,293,049
Non-Tax Revenue					
Permits, Fees, and Licenses	\$301,641	\$560,965	\$242,759	\$215,253	\$42,146
Fines and Forfeitures	\$77,277	\$61,053	\$1,484	\$84,507	\$937,393
Charges for Services	\$4,164,962	\$1,505,579	\$3,033,240	\$2,753,161	\$2,204,945
Investment of Funds	\$168,751	\$421,946	\$174,631	\$80,452	\$279,585
Rental of Property	\$19,676	\$59,742	\$44,560	\$90,209	\$139,512
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$818,291	\$323,528	\$378,507	\$407,395	\$436,967
Sub-Total	\$5,550,598	\$2,932,813	\$3,875,181	\$3,630,977	\$4,040,548
Grand Total	\$34,918,473	\$23,912,659	\$10,682,875	\$14,324,355	\$9,449,748

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2002, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Revenue Category	Halifax County	Hanover County	Henrico County	Henry County	Highland County
Property Tax Revenue					
Real Property Tax	\$5,994,639	\$51,986,573	\$167,628,011	\$11,618,842	\$1,401,872
Public Service Corporation Property Taxes	\$2,918,033	\$2,453,565	\$8,108,034	\$668,733	\$85,024
General Personal Property Tax	\$1,875,209	\$15,386,619	\$43,556,618	\$2,610,987	\$157,326
Mobile Homes Property Tax	\$105,115	\$64,146	\$25,946	\$168,338	\$4,482
Machinery and Tools Tax	\$1,193,367	\$2,588,418	\$5,990,137	\$4,359,564	\$172
Merchants' Capital Tax	--	\$690,321	--	--	\$30
Property Tax Penalties	\$133,542	\$622,306	\$638,930	\$217,466	\$8,293
Property Tax Interest	\$74,874	\$260,187	\$310,690	\$156,847	\$9,371
Sub-Total	\$12,294,779	\$74,052,135	\$226,258,366	\$19,800,777	\$1,666,570
All Other Tax Revenue					
Local Sales and Use Taxes	\$2,106,834	\$11,657,146	\$43,991,897	\$3,924,432	\$73,979
Consumers' Utility Taxes	\$1,249,792	\$3,702,675	\$4,790,235	\$4,699,376	\$102,846
Business License Taxes	\$127,106	\$429,334	\$22,315,226	\$1,300,017	--
Franchise License Taxes	\$101,489	\$1,123,344	\$2,723,331	\$218,422	\$961
Motor Vehicle License Taxes	\$649,106	\$2,120,418	\$5,226,644	\$1,048,382	\$42,635
Bank Stock Tax	--	\$420,372	\$8,611,762	\$216,286	\$13,865
Taxes on Recordation and Wills	\$151,135	\$1,712,307	\$2,095,575	\$165,089	\$16,046
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$16,405	\$680,685	\$6,624,432	\$101,131	--
Restaurant Food Tax	--	--	--	\$1,567,328	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$386,907	\$632,617	\$2,851,502	\$129,338	--
Other Non-Property Taxes	\$103,674	--	\$4,721,639	--	\$5,873
Sub-Total	\$4,892,448	\$22,478,898	\$103,952,243	\$13,369,801	\$256,205
Non-Tax Revenue					
Permits, Fees, and Licenses	\$110,658	\$1,451,507	\$3,882,240	\$152,142	\$21,199
Fines and Forfeitures	\$41,123	\$402,496	\$1,875,895	\$147,622	\$6,870
Charges for Services	\$3,568,816	\$9,152,202	\$25,739,399	\$3,974,553	\$403,820
Investment of Funds	\$362,297	\$951,545	\$9,019,690	\$230,806	\$79,648
Rental of Property	\$274,415	\$302,306	\$382,739	\$176,486	\$21,226
Payments in Lieu of Taxes from Enterprise Activities	--	--	\$3,973,305	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$484,502	\$991,037	\$3,646,315	\$729,369	\$43,563
Sub-Total	\$4,841,811	\$13,251,093	\$48,519,583	\$5,410,978	\$576,326
Grand Total	\$22,029,038	\$109,782,126	\$378,730,192	\$38,581,556	\$2,499,101

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2002, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Revenue Category	Isle of Wight County	James City County	King & Queen County	King George County	King William County
Property Tax Revenue					
Real Property Tax	\$12,409,948	\$44,623,671	\$2,510,690	\$6,954,861	\$5,152,643
Public Service Corporation Property Taxes	\$733,955	\$1,431,922	\$137,838	\$331,802	\$259,434
General Personal Property Tax	\$3,347,039	\$8,685,189	\$764,043	\$1,469,312	\$1,137,011
Mobile Homes Property Tax	\$160,204	--	\$42,770	\$45,698	--
Machinery and Tools Tax	\$6,783,493	\$5,362,424	\$174,051	\$539,484	\$1,490,588
Merchants' Capital Tax	--	--	\$11,046	--	\$58,272
Property Tax Penalties	\$198,820	\$415,832	\$50,349	\$133,624	\$94,980
Property Tax Interest	\$137,543	\$213,154	\$46,660	\$89,218	\$58,019
Sub-Total	\$23,771,002	\$60,732,192	\$3,737,447	\$9,563,999	\$8,250,947
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,438,466	\$6,606,038	\$186,058	\$883,908	\$522,175
Consumers' Utility Taxes	\$577,221	--	\$232,726	\$322,347	\$354,614
Business License Taxes	\$302,004	\$3,923,734	--	\$840,367	--
Franchise License Taxes	\$260,192	\$194,690	\$12,500	\$40,659	\$34,360
Motor Vehicle License Taxes	\$430,401	\$48,135	\$161,985	\$374,152	\$250,095
Bank Stock Tax	--	--	\$11,206	\$35,372	\$55,410
Taxes on Recordation and Wills	\$309,463	\$639,572	\$22,016	\$117,575	\$70,762
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$22,782	\$2,040,704	--	\$33,709	--
Restaurant Food Tax	--	\$3,789,140	--	\$438,032	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$520,624	\$847,194	\$70,035	\$217,788	\$145,258
Other Non-Property Taxes	\$109,356	\$250,852	\$20,953	\$89,320	--
Sub-Total	\$3,970,509	\$18,340,059	\$717,479	\$3,393,229	\$1,432,674
Non-Tax Revenue					
Permits, Fees, and Licenses	\$397,380	\$1,816,293	\$54,833	\$7,289,227	\$116,444
Fines and Forfeitures	\$45,842	\$203,714	\$85,869	\$131,065	\$59,489
Charges for Services	\$4,200,912	\$6,534,118	\$3,403,971	\$1,720,997	\$1,413,138
Investment of Funds	\$729,123	\$1,265,458	\$181,998	\$200,353	\$286,081
Rental of Property	\$109,408	\$16,001	\$84,056	\$29,628	\$41,892
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	\$80,936	--	--	--	--
Miscellaneous Non-Tax Sources	\$395,535	\$1,143,308	\$61,545	\$452,593	\$225,935
Sub-Total	\$5,959,136	\$10,978,892	\$3,872,272	\$9,823,863	\$2,142,979
Grand Total	\$33,700,647	\$90,051,143	\$8,327,198	\$22,781,091	\$11,826,600

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2002, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Revenue Category	Lancaster County	Lee County	Loudoun County	Louisa County	Lunenburg County
Property Tax Revenue					
Real Property Tax	\$6,727,785	\$3,619,611	\$251,028,744	\$10,436,188	\$1,976,655
Public Service Corporation Property Taxes	\$213,775	\$354,385	\$8,035,430	\$13,145,667	\$136,718
General Personal Property Tax	\$1,260,249	\$714,724	\$54,510,489	\$1,613,925	\$1,167,083
Mobile Homes Property Tax	--	\$74,754	\$12,816	\$2,142	\$36,372
Machinery and Tools Tax	\$3,054	\$595,730	\$1,200,985	\$444,951	\$140,542
Merchants' Capital Tax	\$72,065	\$55,718	--	\$72,447	\$26,349
Property Tax Penalties	\$93,955	\$100,359	\$1,459,772	\$158,037	\$45,384
Property Tax Interest	\$34,478	\$145,381	\$755,394	\$70,116	\$7,153
Sub-Total	\$8,405,361	\$5,660,662	\$317,003,630	\$25,943,473	\$3,536,256
All Other Tax Revenue					
Local Sales and Use Taxes	\$902,678	\$946,412	\$31,956,675	\$1,052,132	\$282,703
Consumers' Utility Taxes	--	\$485,968	\$8,571,693	\$481,897	\$299,321
Business License Taxes	--	--	\$14,006,729	\$191,813	--
Franchise License Taxes	\$10,446	\$11,829	\$906,112	\$11,126	--
Motor Vehicle License Taxes	\$179,345	\$171,427	\$3,497,732	\$378,905	\$154,771
Bank Stock Tax	\$10,787	\$44,417	\$221,760	--	--
Taxes on Recordation and Wills	\$95,166	\$42,541	\$4,733,740	\$237,334	\$35,729
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$1,396	--	--	--
Transient Occupancy Tax	--	\$2,425	\$2,510,145	--	--
Restaurant Food Tax	--	--	--	--	--
Coal, Oil, and Gas Taxes	--	\$423,831	--	--	--
E-911 Service Tax	\$79,247	--	\$1,604,174	--	\$102,115
Other Non-Property Taxes	\$37,339	--	--	--	\$20,384
Sub-Total	\$1,315,008	\$2,130,246	\$68,008,760	\$2,353,207	\$895,023
Non-Tax Revenue					
Permits, Fees, and Licenses	\$123,595	\$23,379	\$11,701,398	\$352,867	\$47,998
Fines and Forfeitures	\$15,716	\$2,431	\$1,387,676	\$72,093	\$9,559
Charges for Services	\$837,521	\$1,286,092	\$18,179,392	\$2,783,517	\$1,968,785
Investment of Funds	\$56,805	\$275,665	\$7,060,179	\$428,646	\$300,581
Rental of Property	\$38,959	\$45,106	\$774,700	\$7,977	\$50,083
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$63,432	\$347,630	\$9,886,496	\$450,736	\$192,272
Sub-Total	\$1,136,028	\$1,980,303	\$48,989,841	\$4,095,836	\$2,569,278
Grand Total	\$10,856,397	\$9,771,211	\$434,002,231	\$32,392,516	\$7,000,557

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2002, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Revenue Category	Madison County	Mathews County	Mecklenburg County	Middlesex County	Montgomery County
Property Tax Revenue					
Real Property Tax	\$5,157,457	\$4,981,577	\$9,459,277	\$5,183,174	\$24,749,541
Public Service Corporation Property Taxes	\$237,197	\$145,465	\$452,600	\$187,609	\$582,284
General Personal Property Tax	\$1,282,150	\$1,178,691	\$4,299,854	\$1,798,557	\$5,144,141
Mobile Homes Property Tax	\$8,947	\$67,312	\$106,202	\$82,628	\$261,807
Machinery and Tools Tax	\$83,235	\$83,427	\$949,876	\$5,623	\$1,973,498
Merchants' Capital Tax	\$165,207	--	\$321,732	\$30,031	\$1,422,269
Property Tax Penalties	\$66,626	\$64,953	\$141,967	\$75,776	\$406,677
Property Tax Interest	\$36,145	\$21,953	\$33,218	\$45,958	\$150,692
Sub-Total	\$7,036,964	\$6,543,378	\$15,764,726	\$7,409,356	\$34,690,909
All Other Tax Revenue					
Local Sales and Use Taxes	\$675,055	\$302,636	\$2,279,877	\$669,390	\$6,019,935
Consumers' Utility Taxes	\$610,735	\$320,592	\$309,328	\$384,800	\$1,232,082
Business License Taxes	--	\$116,097	--	\$150	--
Franchise License Taxes	\$54,799	\$39,549	\$16,501	\$24,984	\$54,952
Motor Vehicle License Taxes	\$325,674	\$198,638	\$637,618	\$232,357	\$532,277
Bank Stock Tax	\$58,308	\$46,372	--	\$33,034	\$37,672
Taxes on Recordation and Wills	\$52,084	\$49,311	\$160,386	\$105,242	\$384,100
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	\$13,615	--	\$1,646
Restaurant Food Tax	\$275,908	--	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$258,562	\$131,445	\$640,716	\$167,021	\$57,843
Other Non-Property Taxes	--	\$29,582	\$1,475	--	\$158,098
Sub-Total	\$2,311,125	\$1,234,222	\$4,059,516	\$1,616,978	\$8,478,605
Non-Tax Revenue					
Permits, Fees, and Licenses	\$122,603	\$79,609	\$148,244	\$170,806	\$224,463
Fines and Forfeitures	\$252,267	\$14,410	\$65,823	\$12,908	\$167,757
Charges for Services	\$1,571,678	\$876,623	\$2,996,485	\$854,617	\$6,202,674
Investment of Funds	\$69,863	\$124,610	\$202,449	\$192,990	\$423,266
Rental of Property	\$42,912	\$49,520	\$60,493	\$100,381	\$302,261
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$311,488	\$557,142	\$117,531	\$231,895	\$1,354,096
Sub-Total	\$2,370,811	\$1,701,914	\$3,591,025	\$1,563,597	\$8,674,517
Grand Total	\$11,718,900	\$9,479,514	\$23,415,267	\$10,589,931	\$51,844,031

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2002, Exhibits B and B-2 (as supplemented by county and city audit reports).

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FY 2002

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Nelson County	New Kent County	Northampton County	Northumberland County	Nottoway County
Property Tax Revenue					
Real Property Tax	\$8,139,669	\$7,491,098	\$4,701,809	\$6,966,964	\$2,771,970
Public Service Corporation Property Taxes	\$511,644	\$470,294	\$211,315	\$211,273	\$315,177
General Personal Property Tax	\$1,216,345	\$1,697,192	\$1,549,944	\$1,621,240	\$1,001,383
Mobile Homes Property Tax	\$39,707	\$16,262	\$23,234	\$49,952	\$23,953
Machinery and Tools Tax	\$19,857	\$5,009	\$66,147	\$168,374	\$193,106
Merchants' Capital Tax	--	--	\$68,815	\$67,906	--
Property Tax Penalties	\$102,813	\$137,997	\$44,947	\$96,033	\$79,590
Property Tax Interest	\$105,251	\$87,597	\$86,876	\$71,768	\$48,999
Sub-Total	\$10,135,286	\$9,905,449	\$6,753,087	\$9,253,510	\$4,434,178
All Other Tax Revenue					
Local Sales and Use Taxes	\$711,427	\$561,475	\$909,820	\$515,079	\$796,066
Consumers' Utility Taxes	\$430,607	\$320,706	\$559,500	--	\$416,085
Business License Taxes	\$26,728	\$571,439	\$161	--	\$113,444
Franchise License Taxes	\$73,869	--	\$50,931	\$37,537	\$14,017
Motor Vehicle License Taxes	\$280,102	\$308,306	\$183,132	\$319,160	\$135,621
Bank Stock Tax	\$74,020	--	--	\$107,378	--
Taxes on Recordation and Wills	\$156,697	\$193,783	\$127,711	\$92,925	\$27,865
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$3,919	--	--	--
Transient Occupancy Tax	\$179,045	--	\$96,674	--	\$13,650
Restaurant Food Tax	\$427,197	--	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$226,924	\$186,031	\$95,159	\$106,531	\$99,339
Other Non-Property Taxes	--	\$93,628	--	\$43,801	\$22,058
Sub-Total	\$2,586,616	\$2,239,287	\$2,023,088	\$1,222,411	\$1,638,145
Non-Tax Revenue					
Permits, Fees, and Licenses	\$228,825	\$298,615	\$107,995	\$228,816	\$49,223
Fines and Forfeitures	\$43,512	\$91,536	\$62,166	\$6,320	\$3,181
Charges for Services	\$1,126,434	\$481,596	\$2,019,119	\$1,878,987	\$1,886,083
Investment of Funds	\$122,602	\$336,118	\$105,986	\$139,973	\$377,359
Rental of Property	\$23,961	\$27,035	\$30,101	\$3,247	\$272,989
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$712,064	\$855,704	\$187,583	\$261,529	\$420,786
Sub-Total	\$2,257,398	\$2,090,604	\$2,512,950	\$2,518,872	\$3,009,621
Grand Total	\$14,979,300	\$14,235,340	\$11,289,125	\$12,994,793	\$9,081,944

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2002, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2002

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Orange County	Page County	Patrick County	Pittsylvania County	Powhatan County
Property Tax Revenue					
Real Property Tax	\$12,644,795	\$6,339,136	\$3,861,939	\$12,293,988	\$11,750,493
Public Service Corporation Property Taxes	\$882,821	\$424,392	\$215,306	\$1,202,177	\$494,921
General Personal Property Tax	\$2,428,415	\$2,443,791	\$1,083,294	\$4,024,848	\$2,285,995
Mobile Homes Property Tax	\$58,908	--	\$95,237	\$357,506	\$3,247
Machinery and Tools Tax	\$1,321,069	\$753,263	\$707,551	\$1,306,568	\$242,040
Merchants' Capital Tax	\$126,371	--	--	\$199,471	--
Property Tax Penalties	\$205,595	\$113,145	\$43,927	\$397,535	\$175,535
Property Tax Interest	\$69,831	\$83,141	\$13,519	\$191,379	\$96,976
Sub-Total	\$17,737,805	\$10,156,868	\$6,020,773	\$19,973,472	\$15,049,207
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,555,929	\$1,106,945	\$594,689	\$1,897,670	\$858,577
Consumers' Utility Taxes	\$964,532	--	\$687,726	\$1,644,880	\$808,488
Business License Taxes	--	\$117,400	--	\$69,144	\$56,050
Franchise License Taxes	\$64,398	\$44,570	\$1,067	\$21,305	\$102,431
Motor Vehicle License Taxes	\$537,583	\$320,778	\$442,740	\$1,368,834	\$548,092
Bank Stock Tax	\$31,177	--	\$46,100	\$18,127	\$93,804
Taxes on Recordation and Wills	\$270,952	\$100,615	\$42,094	\$249,065	\$178,608
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$27,676	\$280,984	--	--	--
Restaurant Food Tax	\$91,669	\$247,118	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$360,909	\$360,593	\$220,510	\$1,069,600	\$270,869
Other Non-Property Taxes	\$70,267	--	\$59,553	\$151,444	\$80,930
Sub-Total	\$3,975,092	\$2,579,003	\$2,094,479	\$6,490,069	\$2,997,849
Non-Tax Revenue					
Permits, Fees, and Licenses	\$364,980	\$153,460	\$55,301	\$117,430	\$979,927
Fines and Forfeitures	\$2,096	\$1,279	\$22,677	\$18,354	\$59,297
Charges for Services	\$3,477,106	\$3,206,101	\$2,220,255	\$3,801,474	\$1,302,998
Investment of Funds	\$336,391	\$124,569	\$90,485	\$528,894	\$75,093
Rental of Property	\$113,566	\$32,625	\$3,300	\$302,152	\$246,049
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$589,029	\$357,131	\$689,218	\$574,718	\$238,026
Sub-Total	\$4,883,168	\$3,875,165	\$3,081,236	\$5,343,022	\$2,901,390
Grand Total	\$26,596,065	\$16,611,036	\$11,196,488	\$31,806,563	\$20,948,446

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2002, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2

Absolute Distribution
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Local Revenue by Category and Jurisdiction
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Revenue Category	Prince Edward County	Prince George County	Prince William County	Pulaski County	Rappahannock County
Property Tax Revenue					
Real Property Tax	\$3,824,791	\$11,951,913	\$249,006,000	\$8,088,489	\$5,249,840
Public Service Corporation Property Taxes	\$293,995	\$610,025	\$12,290,000	\$488,911	\$179,077
General Personal Property Tax	\$1,247,258	\$3,747,050	\$36,833,000	\$2,966,969	\$657,567
Mobile Homes Property Tax	\$63,281	\$80,195	\$128,000	\$55,198	\$37
Machinery and Tools Tax	\$147,552	\$58,356	\$374,000	\$2,576,520	--
Merchants' Capital Tax	\$347,690	--	--	\$281,612	--
Property Tax Penalties	\$105,085	\$103,980	\$2,661,000	\$125,192	\$54,392
Property Tax Interest	\$49,812	\$61,462	\$2,049,000	\$143,623	\$40,286
Sub-Total	\$6,079,464	\$16,612,981	\$303,341,000	\$14,726,514	\$6,181,199
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,958,214	\$1,130,684	\$33,444,000	\$1,941,364	\$318,250
Consumers' Utility Taxes	\$442,177	\$879,382	\$19,247,000	\$1,042,666	\$308,818
Business License Taxes	--	\$463,475	\$13,385,000	--	--
Franchise License Taxes	\$56,230	\$104,433	\$852,000	\$76,563	\$40,266
Motor Vehicle License Taxes	\$211,526	\$508,520	\$5,142,000	\$423,607	\$171,072
Bank Stock Tax	--	\$63,500	\$531,000	\$10,100	\$8,502
Taxes on Recordation and Wills	\$73,902	\$144,695	\$4,273,000	\$105,702	\$94,335
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$6,292	--	--	--
Transient Occupancy Tax	--	\$213,791	\$2,135,000	\$214,511	--
Restaurant Food Tax	--	\$541,377	--	\$666,054	\$103,876
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$66,359	\$423,729	\$1,873,000	\$155,510	\$89,806
Other Non-Property Taxes	--	\$85,783	\$233,000	\$99,948	--
Sub-Total	\$2,808,408	\$4,565,661	\$81,115,000	\$4,736,025	\$1,134,925
Non-Tax Revenue					
Permits, Fees, and Licenses	\$63,239	\$371,138	\$19,123,000	\$107,427	\$119,704
Fines and Forfeitures	\$15,312	\$268,221	\$2,020,000	\$48,290	\$31,586
Charges for Services	\$2,297,065	\$2,717,826	\$51,004,000	\$7,444,066	\$688,096
Investment of Funds	\$325,109	\$288,326	\$11,805,000	\$263,066	\$83,839
Rental of Property	\$304,032	\$251,566	\$817,000	\$818,522	\$8,691
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$214,658	\$324,468	\$10,182,000	\$362,186	\$174,285
Sub-Total	\$3,219,415	\$4,221,545	\$94,951,000	\$9,043,557	\$1,106,201
Grand Total	\$12,107,287	\$25,400,187	\$479,407,000	\$28,506,096	\$8,422,325

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2002, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2

Absolute Distribution
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Local Revenue by Category and Jurisdiction
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Revenue Category	Richmond County	Roanoke County	Rockbridge County	Rockingham County	Russell County
Property Tax Revenue					
Real Property Tax	\$2,173,657	\$54,114,954	\$8,074,819	\$24,412,051	\$4,380,016
Public Service Corporation Property Taxes	\$248,599	\$2,210,349	\$619,655	\$1,061,063	\$1,461,554
General Personal Property Tax	\$790,972	\$11,087,513	\$1,804,297	\$6,389,260	\$1,264,049
Mobile Homes Property Tax	\$16,740	\$66,900	\$54,846	\$19,902	\$82,514
Machinery and Tools Tax	\$22,085	\$965,164	\$174,675	\$4,354,407	\$927,898
Merchants' Capital Tax	\$46,148	--	--	\$792,845	\$18,749
Property Tax Penalties	\$35,338	\$434,993	\$207,779	\$412,765	\$73,700
Property Tax Interest	\$24,802	\$139,011	\$58,793	\$186,787	\$133,540
Sub-Total	\$3,358,341	\$69,018,884	\$10,994,864	\$37,629,080	\$8,342,020
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,020,811	\$6,135,430	\$1,700,263	\$3,405,473	\$1,183,211
Consumers' Utility Taxes	\$54,754	\$4,684,558	\$801,962	\$1,509,605	\$891,084
Business License Taxes	--	\$4,272,833	\$524,759	--	--
Franchise License Taxes	\$7,631	\$2,031,326	\$25,752	\$257,742	\$17,237
Motor Vehicle License Taxes	\$160,344	\$1,712,202	\$407,181	\$1,086,260	\$298,885
Bank Stock Tax	--	\$454,421	\$111,677	\$10,848	--
Taxes on Recordation and Wills	\$30,763	\$721,322	\$160,786	\$377,812	\$65,151
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$104,884	--	--	--
Transient Occupancy Tax	--	\$676,526	\$554,982	\$84,044	--
Restaurant Food Tax	--	\$2,601,408	\$1,006,589	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	\$987,776
E-911 Service Tax	\$107,926	\$1,173,534	\$161,844	\$358,918	\$466,023
Other Non-Property Taxes	--	--	--	--	--
Sub-Total	\$1,382,229	\$24,568,444	\$5,455,795	\$7,090,702	\$3,909,367
Non-Tax Revenue					
Permits, Fees, and Licenses	\$56,757	\$697,478	\$298,575	\$564,038	\$64,261
Fines and Forfeitures	\$23,683	\$709,667	\$38,604	\$198,165	\$11,766
Charges for Services	\$1,694,966	\$8,032,398	\$3,758,321	\$9,692,975	\$3,474,477
Investment of Funds	\$90,593	\$1,525,522	\$110,373	\$996,923	\$239,497
Rental of Property	\$131,101	\$402,081	\$107,064	\$245,933	\$5,815
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	\$17,574	--	--	--
Miscellaneous Non-Tax Sources	\$384,674	\$539,537	\$334,684	\$4,349,397	\$1,166,744
Sub-Total	\$2,381,774	\$11,924,257	\$4,647,621	\$16,047,431	\$4,962,560
Grand Total	\$7,122,344	\$105,511,585	\$21,098,280	\$60,767,213	\$17,213,947

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2002, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2

Absolute Distribution
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Local Revenue by Category and Jurisdiction
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Counties and Cities in Virginia
FY 2002

[The symbol '-' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Scott County	Shenandoah County	Smyth County	Southampton County	Spotsylvania County
Property Tax Revenue					
Real Property Tax	\$4,511,484	\$12,990,032	\$6,265,349	\$5,151,137	\$61,562,929
Public Service Corporation Property Taxes	\$404,502	\$805,511	\$603,330	\$317,414	\$2,246,991
General Personal Property Tax	\$699,985	\$3,533,189	\$2,191,549	\$1,539,130	\$12,381,704
Mobile Homes Property Tax	\$99,615	\$89,960	\$110,574	\$57,050	\$144,689
Machinery and Tools Tax	\$97,269	\$1,520,956	\$1,036,321	\$1,001,875	\$1,071,962
Merchants' Capital Tax	\$97,956	\$188,221	\$183,468	\$180,120	--
Property Tax Penalties	\$65,122	\$230,913	\$171,402	\$126,632	\$942,746
Property Tax Interest	\$44,106	\$90,167	\$108,763	\$50,486	\$587,743
Sub-Total	\$6,020,039	\$19,448,949	\$10,670,756	\$8,423,844	\$78,938,764
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,124,274	\$2,313,186	\$1,602,903	\$328,783	\$9,884,394
Consumers' Utility Taxes	\$711,357	\$1,137,332	\$943,380	\$828,904	\$3,041,629
Business License Taxes	--	--	--	\$86,144	\$2,499,350
Franchise License Taxes	\$167,901	\$17,259	\$120,480	\$12,867	\$1,949,007
Motor Vehicle License Taxes	\$450,082	\$608,252	\$297,225	\$305,826	\$1,788,659
Bank Stock Tax	\$3,230	--	\$13,453	--	\$336,127
Taxes on Recordation and Wills	\$86,425	\$190,748	\$76,377	\$77,396	\$1,798,473
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$4,578	\$78,577	--	--	\$701,237
Restaurant Food Tax	--	--	--	--	\$3,924,646
Coal, Oil, and Gas Taxes	\$2,613	--	--	--	--
E-911 Service Tax	\$409,794	\$477,576	\$285,227	\$107,512	\$934,084
Other Non-Property Taxes	--	--	\$79,949	--	\$51,076
Sub-Total	\$2,960,254	\$4,822,930	\$3,418,994	\$1,747,432	\$26,908,682
Non-Tax Revenue					
Permits, Fees, and Licenses	\$61,827	\$396,080	\$61,746	\$102,353	\$2,608,756
Fines and Forfeitures	\$51,772	\$27,955	\$16,006	\$444,781	\$357,721
Charges for Services	\$1,340,172	\$3,648,290	\$5,567,304	\$1,552,112	\$9,725,596
Investment of Funds	\$83,119	\$918,985	\$467,201	\$108,469	\$1,046,518
Rental of Property	\$294,178	\$83,206	\$174,327	\$106,735	\$352,288
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	\$510,000	--
Miscellaneous Non-Tax Sources	\$173,393	\$903,999	\$331,343	\$226,229	\$1,887,581
Sub-Total	\$2,004,461	\$5,978,515	\$6,617,927	\$3,050,679	\$15,978,460
Grand Total	\$10,984,754	\$30,250,394	\$20,707,677	\$13,221,955	\$121,825,906

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2002, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2

Absolute Distribution
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Local Revenue by Category and Jurisdiction
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FY 2002

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Stafford County	Surry County	Sussex County	Tazewell County	Warren County
Property Tax Revenue					
Real Property Tax	\$67,993,168	\$3,218,011	\$2,646,277	\$9,270,598	\$13,864,787
Public Service Corporation Property Taxes	\$2,143,852	\$11,083,281	\$363,849	\$581,936	\$470,842
General Personal Property Tax	\$10,773,301	\$596,307	\$1,390,191	\$3,312,013	\$3,760,392
Mobile Homes Property Tax	\$196,923	--	\$63,465	\$146,797	\$18,559
Machinery and Tools Tax	\$126,761	--	\$775,943	\$940,565	\$531,821
Merchants' Capital Tax	\$531,939	--	\$65,757	\$715,690	--
Property Tax Penalties	\$948,837	\$39,204	\$93,917	\$255,709	\$210,281
Property Tax Interest	\$496,039	\$73,792	\$21,308	\$164,909	\$171,083
Sub-Total	\$83,210,820	\$15,010,595	\$5,420,707	\$15,388,217	\$19,027,765
All Other Tax Revenue					
Local Sales and Use Taxes	\$6,503,987	\$173,881	\$405,571	\$3,875,739	\$1,650,827
Consumers' Utility Taxes	\$6,401,168	--	\$157,431	\$892,953	\$927,042
Business License Taxes	--	\$45,909	\$180	--	\$829,240
Franchise License Taxes	\$268,573	--	\$15,682	\$18,133	--
Motor Vehicle License Taxes	\$1,789,234	\$58,496	\$167,112	\$273,455	\$496,004
Bank Stock Tax	\$157,228	--	\$1,878	\$31,276	--
Taxes on Recordation and Wills	\$1,882,992	\$23,114	\$27,688	\$107,807	\$307,013
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$781,843	--	--	--	\$8,617
Restaurant Food Tax	\$3,054,065	--	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	\$644,920	--
E-911 Service Tax	\$1,403,890	\$58,282	\$128,674	\$400,457	\$310,000
Other Non-Property Taxes	\$1,764,282	\$15,648	\$36,468	--	\$48,619
Sub-Total	\$24,007,262	\$375,330	\$940,684	\$6,244,740	\$4,577,362
Non-Tax Revenue					
Permits, Fees, and Licenses	\$3,383,535	\$15,935	\$51,170	\$219,763	\$736,059
Fines and Forfeitures	\$502,032	\$23,586	\$212,786	\$29,998	\$9,608
Charges for Services	\$11,898,331	\$805,825	\$4,008,457	\$4,377,314	\$1,853,109
Investment of Funds	\$988,753	\$344,894	\$133,924	\$320,155	\$436,400
Rental of Property	\$113,174	\$93,794	\$48,593	\$26,409	\$113,486
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$7,526,780	\$423,022	\$247,854	\$1,579,204	\$4,853,369
Sub-Total	\$24,412,605	\$1,707,056	\$4,702,784	\$6,552,843	\$8,002,031
Grand Total	\$131,630,687	\$17,092,981	\$11,064,175	\$28,185,800	\$31,607,158

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2002, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2

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FY 2002

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Revenue Category	Washington County	Westmoreland County	Wise County	Wythe County	York County
Property Tax Revenue					
Real Property Tax	\$13,391,433	\$5,713,286	\$5,575,679	\$6,713,199	\$34,276,064
Public Service Corporation Property Taxes	\$715,873	\$256,324	\$402,320	\$589,299	\$3,249,923
General Personal Property Tax	\$2,844,758	\$1,261,466	\$2,119,402	\$2,343,384	\$6,914,178
Mobile Homes Property Tax	\$115,275	\$46,632	\$211,667	\$156,099	\$33,930
Machinery and Tools Tax	\$2,992,113	\$129,679	\$2,377,784	\$1,004,677	\$1,390,428
Merchants' Capital Tax	--	\$45,972	\$723,420	\$304,277	\$155,599
Property Tax Penalties	\$236,448	\$108,073	\$249,561	\$75,805	\$379,010
Property Tax Interest	\$162,847	\$59,881	\$88,387	\$91,913	\$166,908
Sub-Total	\$20,458,747	\$7,621,313	\$11,748,220	\$11,278,653	\$46,566,040
All Other Tax Revenue					
Local Sales and Use Taxes	\$4,365,631	\$536,112	\$2,343,884	\$2,518,801	\$4,927,003
Consumers' Utility Taxes	\$1,566,246	--	\$860,990	\$955,962	\$198,797
Business License Taxes	--	--	--	--	\$3,315,908
Franchise License Taxes	\$260,001	\$102,598	\$380,038	\$63,002	\$571,645
Motor Vehicle License Taxes	\$725,016	\$354,289	\$109,025	\$346,477	\$1,153,969
Bank Stock Tax	\$13,534	\$2,430	--	\$16,133	\$145,768
Taxes on Recordation and Wills	\$196,817	\$85,445	\$72,184	\$102,853	\$766,560
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$32,374	--	\$33,111	\$103,555	\$1,921,013
Restaurant Food Tax	--	--	--	\$566,625	\$3,076,554
Coal, Oil, and Gas Taxes	--	--	\$6,208,025	--	--
E-911 Service Tax	\$215,675	\$184,820	\$257,745	\$189,854	\$765,825
Other Non-Property Taxes	\$65,136	--	--	\$83,894	\$30,521
Sub-Total	\$7,440,430	\$1,265,694	\$10,265,002	\$4,947,156	\$16,873,563
Non-Tax Revenue					
Permits, Fees, and Licenses	\$190,769	\$177,211	\$50,295	\$144,131	\$655,530
Fines and Forfeitures	\$46,270	\$25,922	\$4,347	\$603,685	\$220,598
Charges for Services	\$5,106,629	\$3,438,028	\$3,599,885	\$6,430,104	\$9,001,996
Investment of Funds	\$313,237	\$232,099	\$327,478	\$756,498	\$900,390
Rental of Property	\$280,502	\$6,278	\$62,042	\$3,968	\$989,282
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	\$18,612	--	--	--	--
Miscellaneous Non-Tax Sources	\$863,380	\$499,651	\$307,622	\$631,718	\$1,028,385
Sub-Total	\$6,819,399	\$4,379,189	\$4,351,669	\$8,570,104	\$12,796,181
Grand Total	\$34,718,576	\$13,266,196	\$26,364,891	\$24,795,913	\$76,235,784

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2002, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
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Local Revenue by Category and Jurisdiction
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Counties and Cities in Virginia
FY 2002

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Alexandria City	Bedford City	Bristol City	Buena Vista City	Charlottesville City
Property Tax Revenue					
Real Property Tax	\$161,329,928	\$2,161,396	\$7,046,425	\$1,968,245	\$26,932,696
Public Service Corporation Property Taxes	\$4,558,790	\$89,298	\$159,101	\$100,407	\$1,545,003
General Personal Property Tax	\$37,829,938	\$620,006	\$508,637	\$1,024,854	\$4,332,126
Mobile Homes Property Tax	--	--	\$15,859	\$2,423	\$8,011
Machinery and Tools Tax	\$501,515	\$542,360	\$1,780,717	\$88,399	\$110,373
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$1,503,985	\$33,915	\$65,798	\$40,421	\$275,007
Property Tax Interest	\$350,850	\$30,045	\$61,934	\$16,378	\$151,655
Sub-Total	\$206,075,006	\$3,477,020	\$9,638,471	\$3,241,127	\$33,354,871
All Other Tax Revenue					
Local Sales and Use Taxes	\$20,316,345	\$841,496	\$3,282,622	\$318,102	\$7,825,769
Consumers' Utility Taxes	\$16,711,857	--	\$387,177	\$473,019	\$6,300,637
Business License Taxes	\$22,233,330	\$321,748	\$1,191,861	\$151,461	\$4,048,837
Franchise License Taxes	\$1,025,474	\$28,550	\$173,816	\$55,462	\$340,066
Motor Vehicle License Taxes	\$2,285,722	\$97,897	\$203,051	\$104,404	\$518,852
Bank Stock Tax	\$1,294,376	\$132,262	\$251,528	\$42,853	\$784,853
Taxes on Recordation and Wills	\$1,820,252	\$46,433	\$100,772	\$21,376	\$202,493
Tobacco Taxes	\$1,597,140	\$118,969	\$190,918	--	\$285,047
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$5,206,418	\$56,619	\$349,570	\$14,682	\$1,492,003
Restaurant Food Tax	\$8,562,840	\$474,167	\$2,539,838	\$149,970	\$3,832,968
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$1,050,074	\$96,804	\$123,111	\$69,497	\$365,712
Other Non-Property Taxes	\$1,181,773	--	--	\$128,980	--
Sub-Total	\$83,285,601	\$2,214,945	\$8,794,264	\$1,529,806	\$25,997,237
Non-Tax Revenue					
Permits, Fees, and Licenses	\$4,220,413	\$18,686	\$54,294	\$29,756	\$508,379
Fines and Forfeitures	\$3,931,596	\$22,478	\$224,643	\$33,089	\$574,155
Charges for Services	\$16,095,981	\$1,144,203	\$6,580,601	\$1,509,199	\$11,879,556
Investment of Funds	\$6,629,893	\$270,001	\$170,959	\$112,656	\$608,108
Rental of Property	\$2,387,767	\$13,755	\$171,039	\$25,184	\$317,275
Payments in Lieu of Taxes from Enterprise Activities	--	--	\$354,749	--	--
Interlocal Revenue-Sharing Payments	--	\$417,462	--	--	\$6,482,712
Miscellaneous Non-Tax Sources	\$3,878,025	\$193,814	\$1,724,145	\$333,971	\$2,089,276
Sub-Total	\$37,143,675	\$2,080,399	\$9,280,430	\$2,043,855	\$22,459,461
Grand Total	\$326,504,282	\$7,772,364	\$27,713,165	\$6,814,788	\$81,811,569

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2002, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2

Absolute Distribution
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Revenue Category	Chesapeake City	Colonial Heights City	Covington City	Danville City	Emporia City
Property Tax Revenue					
Real Property Tax	\$134,872,307	\$11,569,901	\$1,576,310	\$12,612,005	\$2,002,486
Public Service Corporation Property Taxes	\$9,443,868	\$325,928	\$148,781	\$418,172	\$172,921
General Personal Property Tax	\$27,596,767	\$2,823,850	\$485,333	\$4,460,874	\$726,505
Mobile Homes Property Tax	\$159,110	--	\$13,376	\$33,965	--
Machinery and Tools Tax	\$2,371,407	\$112,075	\$4,041,204	\$1,380,509	\$221,974
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$1,644,715	\$49,242	\$41,943	\$269,308	\$36,812
Property Tax Interest	\$634,202	\$276,562	\$24,118	\$171,471	\$18,120
Sub-Total	\$176,722,376	\$15,157,558	\$6,331,065	\$19,346,304	\$3,178,818
All Other Tax Revenue					
Local Sales and Use Taxes	\$24,622,093	\$5,728,683	\$1,304,866	\$6,569,709	\$1,130,074
Consumers' Utility Taxes	\$15,191,835	\$1,384,340	\$580,053	\$1,993,349	\$504,915
Business License Taxes	\$17,068,149	\$2,000,300	\$443,520	\$3,386,808	\$573,958
Franchise License Taxes	\$1,797,805	\$67,816	\$29,309	\$1,135,613	\$41,070
Motor Vehicle License Taxes	\$4,022,740	\$330,560	\$82,966	\$923,851	\$80,471
Bank Stock Tax	\$721,400	\$106,388	\$122,633	\$768,030	\$121,318
Taxes on Recordation and Wills	\$1,349,798	\$57,405	\$4,122	\$121,645	\$25,332
Tobacco Taxes	\$2,671,123	--	--	--	--
Admission and Amusement Taxes	\$527,383	--	--	--	--
Transient Occupancy Tax	\$2,030,102	\$119,882	\$4,064	\$93,903	\$275,566
Restaurant Food Tax	\$12,825,349	\$2,832,617	\$357,405	\$3,628,983	\$858,657
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$2,425,395	\$133,181	\$14,316	\$205,378	\$240,273
Other Non-Property Taxes	\$959,231	--	\$34,819	\$145,376	--
Sub-Total	\$86,212,403	\$12,761,172	\$2,978,073	\$18,972,645	\$3,851,634
Non-Tax Revenue					
Permits, Fees, and Licenses	\$1,897,261	\$177,028	\$14,953	\$189,514	\$38,799
Fines and Forfeitures	\$2,154,515	\$262,745	\$23,159	\$526,315	\$715,154
Charges for Services	\$17,100,241	\$2,483,331	\$1,348,496	\$7,133,701	\$1,382,882
Investment of Funds	\$2,235,764	\$246,890	\$89,754	\$1,524,913	\$341,983
Rental of Property	\$2,689,991	\$68,861	\$3,355	\$416,344	\$955
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$4,723,730	\$809,093	\$523,398	\$1,766,248	\$293,996
Sub-Total	\$30,801,502	\$4,047,948	\$2,003,115	\$11,557,035	\$2,773,769
Grand Total	\$293,736,281	\$31,966,678	\$11,312,253	\$49,875,984	\$9,804,221

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2002, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
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Local Revenue by Category and Jurisdiction
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Counties and Cities in Virginia
FY 2002

[The symbol '-' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Fairfax City	Falls Church City	Franklin City	Fredericksburg City	Galax City
Property Tax Revenue					
Real Property Tax	\$26,079,886	\$17,614,427	\$3,073,673	\$14,462,747	\$2,150,991
Public Service Corporation Property Taxes	\$1,093,447	\$333,054	\$100,907	\$937,463	\$101,527
General Personal Property Tax	\$4,466,163	\$3,451,394	\$901,030	\$3,166,859	\$459,375
Mobile Homes Property Tax	--	--	--	--	\$14,798
Machinery and Tools Tax	\$58,474	--	\$15,292	\$138,323	\$672,191
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$182,780	\$88,199	\$70,752	\$136,331	\$37,889
Property Tax Interest	\$67,867	\$43,362	\$108,961	\$27,624	\$32,380
Sub-Total	\$31,948,617	\$21,530,436	\$4,270,615	\$18,869,347	\$3,469,151
All Other Tax Revenue					
Local Sales and Use Taxes	\$8,889,946	\$3,357,472	\$1,241,014	\$8,196,684	\$1,695,960
Consumers' Utility Taxes	\$2,618,229	\$1,305,784	\$733,183	\$2,517,378	\$302,829
Business License Taxes	\$6,904,904	\$2,370,280	\$645,806	\$3,432,061	\$663,133
Franchise License Taxes	\$272,080	\$113,155	\$58,342	\$218,617	\$28,887
Motor Vehicle License Taxes	\$468,603	\$215,365	\$146,976	\$167,346	\$85,380
Bank Stock Tax	\$601,630	\$100,165	\$87,435	\$489,445	\$118,289
Taxes on Recordation and Wills	\$124,929	\$142,406	\$16,757	\$199,467	\$23,799
Tobacco Taxes	\$604,316	\$226,272	\$180,441	\$147,844	--
Admission and Amusement Taxes	--	\$21,213	--	\$136,175	\$21,716
Transient Occupancy Tax	\$451,160	\$141,635	\$96,853	\$509,259	--
Restaurant Food Tax	\$1,839,986	\$1,440,809	\$710,921	\$4,162,786	\$631,094
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$350,340	\$191,466	\$164,480	\$131,550	\$76,037
Other Non-Property Taxes	--	\$12,783	\$179,073	--	\$52,113
Sub-Total	\$23,126,123	\$9,638,805	\$4,261,281	\$20,308,612	\$3,699,237
Non-Tax Revenue					
Permits, Fees, and Licenses	\$992,293	\$311,447	\$39,303	\$411,268	\$27,195
Fines and Forfeitures	\$926,276	\$487,510	\$57,330	\$363,912	\$67,834
Charges for Services	\$1,089,890	\$2,425,917	\$1,987,694	\$4,915,299	\$2,533,692
Investment of Funds	\$608,391	\$405,181	\$61,550	\$610,168	\$207,965
Rental of Property	\$1,280,193	\$143,730	\$67,494	\$43,034	\$4,845
Payments in Lieu of Taxes from Enterprise Activities	--	\$87,500	\$62,212	--	--
Interlocal Revenue-Sharing Payments	--	--	\$1,084,154	--	--
Miscellaneous Non-Tax Sources	\$602,859	\$945,967	\$1,211,743	\$1,197,926	\$148,133
Sub-Total	\$5,499,902	\$4,807,252	\$4,571,480	\$7,541,607	\$2,989,664
Grand Total	\$60,574,642	\$35,976,493	\$13,103,376	\$46,719,566	\$10,158,052

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2002, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2

Absolute Distribution
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FY 2002

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Revenue Category	Hampton City	Harrisonburg City	Hopewell City	Lexington City	Lynchburg City
Property Tax Revenue					
Real Property Tax	\$70,697,286	\$11,087,429	\$9,068,038	\$2,420,566	\$30,629,306
Public Service Corporation Property Taxes	\$3,338,113	\$328,833	\$834,863	\$97,312	\$2,218,855
General Personal Property Tax	\$9,344,247	\$3,468,809	\$1,706,134	\$434,205	\$10,092,316
Mobile Homes Property Tax	\$30,125	\$6,592	--	\$981	--
Machinery and Tools Tax	\$1,724,207	\$2,416,808	\$5,547,107	--	\$1,849,282
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$1,281,359	\$119,650	\$83,440	\$24,091	\$739,603
Property Tax Interest	\$1,138,005	\$58,194	\$112,812	\$14,500	--
Sub-Total	\$87,553,342	\$17,486,315	\$17,352,394	\$2,991,655	\$45,529,362
All Other Tax Revenue					
Local Sales and Use Taxes	\$11,728,395	\$8,344,866	\$1,663,562	\$623,506	\$11,905,178
Consumers' Utility Taxes	\$10,155,523	\$1,719,629	\$1,143,339	\$528,044	\$6,548,541
Business License Taxes	\$9,465,035	\$4,286,104	\$1,331,325	\$435,441	\$4,314,991
Franchise License Taxes	\$1,235,298	\$318,109	\$126,002	\$48,014	\$805,383
Motor Vehicle License Taxes	\$2,584,459	\$474,235	\$384,585	\$47,120	\$1,248,753
Bank Stock Tax	\$355,809	\$451,557	\$152,383	\$72,170	\$1,074,795
Taxes on Recordation and Wills	\$319,115	\$244,676	\$135,714	\$31,913	\$309,720
Tobacco Taxes	\$2,456,425	--	--	--	\$553,676
Admission and Amusement Taxes	\$1,092,257	\$154,373	--	--	\$285,755
Transient Occupancy Tax	\$2,296,523	\$919,412	\$310,204	\$99,395	\$1,267,646
Restaurant Food Tax	\$10,324,590	\$4,609,629	\$896,458	\$483,161	\$6,872,160
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$2,192,702	\$406,572	\$260,093	\$58,010	\$963,070
Other Non-Property Taxes	\$244,655	\$116,484	\$55,286	\$27,575	--
Sub-Total	\$54,450,786	\$22,045,646	\$6,458,951	\$2,454,349	\$36,149,668
Non-Tax Revenue					
Permits, Fees, and Licenses	\$1,463,831	\$244,187	\$59,602	\$216,269	\$726,936
Fines and Forfeitures	\$1,124,299	\$362,860	\$55,794	\$97,910	\$777,254
Charges for Services	\$32,668,502	\$4,602,233	\$3,861,334	\$2,757,041	\$17,994,184
Investment of Funds	\$1,345,225	\$817,386	\$454,861	\$288,527	\$1,764,682
Rental of Property	\$922,202	\$283,236	\$50,276	\$21,168	\$530,888
Payments in Lieu of Taxes from Enterprise Activities	--	\$636,044	--	--	\$1,620,018
Interlocal Revenue-Sharing Payments	--	--	--	\$941,166	--
Miscellaneous Non-Tax Sources	\$5,091,867	\$797,178	\$1,154,183	\$441,169	\$3,450,372
Sub-Total	\$42,615,926	\$7,743,124	\$5,636,050	\$4,763,250	\$26,864,334
Grand Total	\$184,620,054	\$47,275,085	\$29,447,395	\$10,209,254	\$108,543,364

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2002, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2

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Revenue Category	Manassas City	Manassas Park City	Martinsville City	Newport News City	Norfolk City
Property Tax Revenue					
Real Property Tax	\$31,467,692	\$8,827,867	\$4,560,100	\$91,619,708	\$115,319,366
Public Service Corporation Property Taxes	\$922,534	\$253,903	\$265,831	\$4,868,401	\$9,711,841
General Personal Property Tax	\$4,270,670	\$1,926,779	\$1,139,341	\$18,783,487	\$26,982,650
Mobile Homes Property Tax	\$9,123	--	--	\$241,815	\$16,174
Machinery and Tools Tax	\$5,802,500	\$30,379	\$319,196	\$12,486,054	\$6,897,935
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$368,464	\$77,347	\$75,827	\$1,233,235	\$915,761
Property Tax Interest	\$497,273	\$74,241	\$56,876	\$267,176	\$1,777,654
Sub-Total	\$43,338,256	\$11,190,516	\$6,417,171	\$129,499,876	\$161,621,381
All Other Tax Revenue					
Local Sales and Use Taxes	\$4,598,417	\$1,415,216	\$1,835,109	\$17,777,556	\$25,267,193
Consumers' Utility Taxes	\$1,512,942	\$809,612	\$1,333,303	\$10,916,111	\$37,921,850
Business License Taxes	\$2,063,266	\$632,023	\$1,432,066	\$11,373,050	\$18,644,013
Franchise License Taxes	\$390,498	\$101,718	\$180,377	\$3,461,263	\$3,522,271
Motor Vehicle License Taxes	\$667,722	\$148,967	\$233,400	\$3,385,495	\$3,635,347
Bank Stock Tax	\$283,475	\$5,285	\$351,761	\$719,430	\$1,248,786
Taxes on Recordation and Wills	\$362,351	\$102,743	\$89,773	\$769,022	\$867,788
Tobacco Taxes	\$345,376	\$152,596	--	\$2,929,615	\$4,279,719
Admission and Amusement Taxes	--	--	--	\$580,204	\$3,949,356
Transient Occupancy Tax	\$108,603	--	--	\$1,713,638	\$4,928,271
Restaurant Food Tax	\$1,895,292	\$205,018	\$856,362	\$10,449,262	\$19,287,924
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$261,805	\$74,589	\$201,615	\$2,939,559	\$3,503,190
Other Non-Property Taxes	\$317,355	\$26,584	\$4,580	\$623,617	\$206,363
Sub-Total	\$12,807,102	\$3,674,351	\$6,518,346	\$67,637,822	\$127,262,071
Non-Tax Revenue					
Permits, Fees, and Licenses	\$1,089,471	\$67,094	\$13,360	\$3,015,373	\$2,982,465
Fines and Forfeitures	\$665,271	\$118,089	\$214,765	\$1,805,648	\$1,541,388
Charges for Services	\$5,156,287	\$1,380,326	\$5,081,119	\$35,471,139	\$28,082,923
Investment of Funds	\$961,597	\$93,861	\$228,403	\$2,822,144	\$3,277,330
Rental of Property	\$13,437	\$21,292	\$432,446	\$13,321,573	\$5,258,426
Payments in Lieu of Taxes from Enterprise Activities	\$1,311,530	--	\$217,567	\$1,359,860	\$3,297,193
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$5,162,235	\$451,078	\$418,012	\$2,662,221	\$5,173,654
Sub-Total	\$14,359,828	\$2,131,740	\$6,605,672	\$60,457,958	\$49,613,379
Grand Total	\$70,505,186	\$16,996,607	\$19,541,189	\$257,595,656	\$338,496,831

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2002, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2

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FY 2002

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Revenue Category	Norton City	Petersburg City	Poquoson City	Portsmouth City	Radford City
Property Tax Revenue					
Real Property Tax	\$958,651	\$14,434,767	\$8,157,863	\$42,626,234	\$3,647,397
Public Service Corporation Property Taxes	\$230,561	\$1,581,042	\$185,858	\$3,240,668	\$131,682
General Personal Property Tax	\$178,935	\$2,742,319	\$1,253,246	\$9,666,884	\$429,849
Mobile Homes Property Tax	\$17,409	\$19,620	\$18,015	\$3,659	\$7,613
Machinery and Tools Tax	\$58,633	\$2,280,163	--	\$2,328,933	\$817,397
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$25,027	\$330,794	\$87,718	\$1,203,704	\$82,804
Property Tax Interest	\$24,850	\$237,526	\$29,191	\$360,704	\$10,343
Sub-Total	\$1,494,066	\$21,626,231	\$9,731,891	\$59,430,786	\$5,127,085
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,329,040	\$3,017,675	\$395,628	\$4,614,912	\$816,814
Consumers' Utility Taxes	\$234,182	\$2,313,873	\$419,694	\$12,276,111	\$952,599
Business License Taxes	\$688,470	\$2,384,172	\$306,920	\$4,692,995	\$344,276
Franchise License Taxes	\$38,007	--	\$87,750	\$677,431	\$94,473
Motor Vehicle License Taxes	\$29,824	\$612,238	\$283,258	\$1,837,878	\$171,711
Bank Stock Tax	\$120,321	\$218,764	\$27,070	\$403,470	\$108,595
Taxes on Recordation and Wills	\$11,184	\$120,157	\$123,621	\$495,559	\$74,673
Tobacco Taxes	\$48	\$146,568	\$191,868	\$1,770,164	--
Admission and Amusement Taxes	--	\$24,989	--	\$304,650	--
Transient Occupancy Tax	\$112,566	\$192,707	--	\$967,453	\$89,991
Restaurant Food Tax	\$572,722	\$989,174	\$397,547	\$4,620,807	\$541,013
Coal, Oil, and Gas Taxes	\$113,506	--	--	--	--
E-911 Service Tax	\$41,807	\$768,135	\$169,428	\$1,592,262	\$79,176
Other Non-Property Taxes	--	--	--	\$51,251	--
Sub-Total	\$3,291,677	\$10,788,452	\$2,402,784	\$34,304,943	\$3,273,321
Non-Tax Revenue					
Permits, Fees, and Licenses	\$6,877	\$133,205	\$144,907	\$629,774	\$17,610
Fines and Forfeitures	\$79,250	\$417,044	\$22,596	\$229,371	\$87,717
Charges for Services	\$1,735,218	\$4,922,026	\$1,702,507	\$16,136,792	\$2,430,907
Investment of Funds	\$44,361	\$150,109	\$87,693	\$598,518	\$159,895
Rental of Property	\$314,231	\$236,073	\$41,694	\$1,676,097	\$89,666
Payments in Lieu of Taxes from Enterprise Activities	--	\$93,782	--	\$766,022	\$1,971,111
Interlocal Revenue-Sharing Payments	--	--	--	--	\$165,978
Miscellaneous Non-Tax Sources	\$37,117	\$509,797	\$215,749	\$2,718,260	\$239,110
Sub-Total	\$2,217,054	\$6,462,036	\$2,215,146	\$22,754,834	\$5,161,994
Grand Total	\$7,002,797	\$38,876,719	\$14,349,821	\$116,490,563	\$13,562,400

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2002, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2002

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Richmond City	Roanoke City	Salem City	Staunton City	Suffolk City
Property Tax Revenue					
Real Property Tax	\$151,646,799	\$49,503,632	\$14,800,578	\$9,673,978	\$36,282,385
Public Service Corporation Property Taxes	\$10,240,472	\$3,905,701	\$435,817	\$655,686	\$1,910,990
General Personal Property Tax	\$23,763,919	\$11,741,149	\$5,187,987	\$1,711,375	\$6,163,007
Mobile Homes Property Tax	\$38,008	\$21,933	--	\$1,329	\$163,791
Machinery and Tools Tax	\$17,010,104	\$3,786,057	\$2,584,018	\$232,988	\$1,340,161
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$2,396,075	\$652,049	\$125,659	\$143,611	\$413,254
Property Tax Interest	\$2,510,169	\$434,700	\$74,784	\$35,873	\$142,712
Sub-Total	\$207,605,546	\$70,045,221	\$23,208,843	\$12,454,840	\$46,416,300
All Other Tax Revenue					
Local Sales and Use Taxes	\$22,202,874	\$17,489,437	\$4,959,001	\$3,494,134	\$5,033,151
Consumers' Utility Taxes	\$32,439,687	\$13,097,155	\$1,126,892	\$1,408,195	\$6,619,362
Business License Taxes	\$22,450,478	\$11,288,675	\$3,404,773	\$1,678,923	\$3,460,903
Franchise License Taxes	\$4,600,456	\$1,657,992	\$182,613	\$217,471	\$197,742
Motor Vehicle License Taxes	\$3,556,274	\$1,766,599	\$274,797	\$393,421	\$1,196,784
Bank Stock Tax	\$5,161,545	\$1,016,652	\$319,748	\$212,797	\$204,459
Taxes on Recordation and Wills	\$54,901	\$468,850	\$177,429	\$93,497	\$507,616
Tobacco Taxes	--	\$2,036,988	--	--	\$898,407
Admission and Amusement Taxes	\$1,391,847	\$400,210	\$188,135	--	\$293,405
Transient Occupancy Tax	\$3,781,922	\$2,045,876	\$380,891	\$225,440	\$201,284
Restaurant Food Tax	\$13,294,593	\$7,086,162	\$1,949,513	\$1,398,178	\$2,530,282
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$5,987,770	\$1,137,606	\$203,804	\$509,664	\$699,606
Other Non-Property Taxes	\$405,067	\$293,424	\$314,571	\$14,237	--
Sub-Total	\$115,327,414	\$59,785,626	\$13,482,167	\$9,645,957	\$21,843,001
Non-Tax Revenue					
Permits, Fees, and Licenses	\$3,282,540	\$1,142,603	\$269,236	\$104,291	\$1,405,319
Fines and Forfeitures	\$8,396,782	\$1,103,113	\$156,128	\$84,383	\$349,377
Charges for Services	\$33,080,037	\$15,102,839	\$3,814,832	\$5,668,919	\$11,314,788
Investment of Funds	\$460,811	\$1,137,109	\$611,231	\$500,411	\$974,485
Rental of Property	\$504,743	\$1,100,101	\$272,491	\$28,194	\$648,847
Payments in Lieu of Taxes from Enterprise Activities	\$16,555,210	--	\$1,265,000	\$574,327	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$12,692,046	\$675,104	\$582,082	\$556,665	\$952,334
Sub-Total	\$74,972,169	\$20,260,869	\$6,971,000	\$7,517,190	\$15,645,150
Grand Total	\$397,905,129	\$150,091,716	\$43,662,010	\$29,617,987	\$83,904,451

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2002, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2002

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Virginia Beach City	Waynesboro City	Williamsburg City	Winchester City
Property Tax Revenue				
Real Property Tax	\$285,032,969	\$8,098,428	\$4,962,549	\$10,618,160
Public Service Corporation Property Taxes	\$8,971,418	\$885,734	\$275,439	\$390,255
General Personal Property Tax	\$41,546,126	\$1,857,416	\$362,221	\$4,262,103
Mobile Homes Property Tax	\$147,673	\$13,079	\$3,274	\$1,543
Machinery and Tools Tax	\$885,091	\$3,702,880	\$1,204,894	\$1,510,392
Merchants' Capital Tax	--	--	--	--
Property Tax Penalties	\$2,250,454	\$143,411	\$65,098	\$117,439
Property Tax Interest	\$884,721	\$146,856	\$21,739	\$62,831
Sub-Total	\$339,718,452	\$14,847,804	\$6,895,214	\$16,962,723
All Other Tax Revenue				
Local Sales and Use Taxes	\$40,619,190	\$2,339,048	\$4,368,379	\$8,373,713
Consumers' Utility Taxes	\$36,137,909	\$1,665,624	\$403,030	\$3,013,272
Business License Taxes	\$28,693,305	\$1,261,721	\$1,622,735	\$4,400,163
Franchise License Taxes	\$4,410,861	\$116,756	\$194,633	\$491,492
Motor Vehicle License Taxes	\$7,727,033	\$314,162	--	\$483,907
Bank Stock Tax	\$2,427,798	\$129,564	\$189,433	\$528,570
Taxes on Recordation and Wills	\$69,515	\$83,205	\$109,141	\$157,847
Tobacco Taxes	\$8,370,693	\$110,882	--	\$308,007
Admission and Amusement Taxes	\$3,776,576	--	--	\$97,052
Transient Occupancy Tax	\$13,743,842	\$223,648	\$4,114,010	\$449,581
Restaurant Food Tax	\$31,887,442	\$1,326,463	\$5,318,886	\$2,848,144
Coal, Oil, and Gas Taxes	--	--	--	--
E-911 Service Tax	\$6,246,824	\$94,604	\$186,059	\$540,983
Other Non-Property Taxes	--	\$51,537	--	--
Sub-Total	\$184,110,988	\$7,717,214	\$16,506,306	\$21,692,731
Non-Tax Revenue				
Permits, Fees, and Licenses	\$4,074,179	\$101,298	\$173,985	\$236,827
Fines and Forfeitures	\$4,544,400	\$165,850	\$282,664	\$170,343
Charges for Services	\$48,448,389	\$3,932,556	\$1,207,995	\$2,058,945
Investment of Funds	\$5,425,602	\$527,655	\$900,082	\$291,204
Rental of Property	\$2,640,404	\$168,495	\$201,410	\$92,762
Payments in Lieu of Taxes from Enterprise Activities	\$25,000	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--
Miscellaneous Non-Tax Sources	\$32,196,093	\$672,190	\$1,146,189	\$782,114
Sub-Total	\$97,354,067	\$5,568,044	\$3,912,325	\$3,632,195
Grand Total	\$621,183,507	\$28,133,062	\$27,313,845	\$42,287,649

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2002, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 2.1

Per Capita Distribution/¹
of
Local Revenue by Category and Jurisdictional Class
for
Counties and Cities in Virginia
FY 2002

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Counties	Cities	All Jurisdictions
Property Tax Revenue			
Real Property Tax	\$695.96	\$610.77	\$668.02
Public Service Corporation Property Taxes	\$36.85	\$31.95	\$35.24
General Personal Property Tax	\$148.95	\$119.42	\$139.27
Mobile Homes Property Tax	\$1.49	\$0.43	\$1.14
Machinery and Tools Tax	\$23.74	\$36.80	\$28.02
Merchants' Capital Tax	\$2.32	--	\$1.56
Property Tax Penalties	\$6.84	\$7.39	\$7.02
Property Tax Interest	\$2.95	\$4.66	\$3.51
Sub-Total	\$919.09	\$811.40	\$883.77
All Other Tax Revenue			
Local Sales and Use Taxes	\$95.53	\$126.90	\$105.82
Consumers' Utility Taxes	\$45.75	\$99.86	\$63.49
Business License Taxes	\$49.59	\$87.32	\$61.96
Franchise License Taxes	\$4.66	\$12.09	\$7.10
Motor Vehicle License Taxes	\$17.93	\$17.45	\$17.78
Bank Stock Tax	\$4.29	\$9.12	\$5.87
Taxes on Recordation and Wills	\$11.10	\$4.25	\$8.86
Tobacco Taxes	\$0.47	\$12.95	\$4.57
Admission and Amusement Taxes	\$0.03	\$5.61	\$1.86
Transient Occupancy Tax	\$9.52	\$20.77	\$13.21
Restaurant Food Tax	\$11.05	\$74.35	\$31.81
Coal, Oil, and Gas Taxes	\$4.11	\$0.05	\$2.78
E-911 Service Tax	\$11.13	\$14.73	\$12.31
Other Non-Property Taxes	\$7.10	\$2.31	\$5.53
Sub-Total	\$272.27	\$487.76	\$342.94
Non-Tax Revenue			
Permits, Fees, and Licenses	\$25.62	\$12.94	\$21.46
Fines and Forfeitures	\$7.86	\$14.08	\$9.90
Charges for Services	\$137.23	\$156.01	\$143.39
Investment of Funds	\$21.42	\$16.12	\$19.68
Rental of Property	\$8.35	\$15.47	\$10.68
Payments in Lieu of Taxes from Enterprise Activities	\$0.82	\$12.79	\$4.75
Interlocal Revenue-Sharing Payments	\$0.14	\$3.85	\$1.36
Miscellaneous Non-Tax Sources	\$25.19	\$42.04	\$30.72
Sub-Total	\$226.63	\$273.29	\$241.93
Grand Total	\$1,417.99	\$1,572.45	\$1,468.64

1

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2002, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "2002 Provisional & 2001 Final Population Estimates" (electronic dataset), January 29, 2003.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/¹
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2002

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Accomack County	Albemarle County	Alleghany County	Amelia County	Amherst County
Property Tax Revenue					
Real Property Tax	\$255.31	\$623.66	\$257.50	\$253.55	\$238.62
Public Service Corporation Property Taxes	\$15.42	\$23.08	\$30.98	\$13.08	\$16.22
General Personal Property Tax	\$89.13	\$141.80	\$82.16	\$72.38	\$62.75
Mobile Homes Property Tax	--	\$0.93	\$1.87	\$2.38	\$3.89
Machinery and Tools Tax	\$23.50	\$10.67	\$348.44	\$2.30	\$43.79
Merchants' Capital Tax	--	--	--	--	\$8.41
Property Tax Penalties	\$7.49	\$7.47	\$5.76	\$7.98	\$5.15
Property Tax Interest	\$7.91	\$2.47	\$1.49	\$2.54	\$1.91
Sub-Total	\$398.75	\$810.07	\$728.21	\$354.19	\$380.75
All Other Tax Revenue					
Local Sales and Use Taxes	\$54.43	\$114.64	\$37.50	\$40.09	\$62.91
Consumers' Utility Taxes	\$29.96	\$70.78	\$23.78	\$32.17	\$45.55
Business License Taxes	\$1.19	\$79.83	\$18.69	\$12.31	\$4.63
Franchise License Taxes	\$6.87	\$5.83	\$1.64	\$0.82	--
Motor Vehicle License Taxes	\$11.69	\$20.83	\$16.36	\$20.96	\$20.86
Bank Stock Tax	\$1.56	\$4.04	\$0.14	\$3.56	\$3.28
Taxes on Recordation and Wills	\$4.68	\$13.32	\$0.95	\$4.15	\$4.01
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$8.64	\$16.03	\$3.99	--	\$0.93
Restaurant Food Tax	--	\$42.96	\$13.52	--	\$20.70
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$6.28	\$9.94	\$1.81	\$5.36	\$12.62
Other Non-Property Taxes	\$0.02	--	\$12.51	\$2.80	--
Sub-Total	\$125.33	\$378.19	\$130.87	\$122.21	\$175.51
Non-Tax Revenue					
Permits, Fees, and Licenses	\$6.72	\$14.46	\$2.73	\$8.50	\$5.69
Fines and Forfeitures	\$1.08	\$2.64	\$1.16	\$0.30	\$2.65
Charges for Services	\$101.91	\$108.95	\$163.12	\$228.88	\$87.97
Investment of Funds	\$7.87	\$8.49	\$41.48	\$20.88	\$7.30
Rental of Property	\$2.70	\$6.00	\$0.03	\$0.97	\$10.03
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$12.25	\$9.79	\$108.92	\$24.58	\$21.01
Sub-Total	\$132.52	\$150.33	\$317.42	\$284.11	\$134.67
Grand Total	\$656.60	\$1,338.58	\$1,176.51	\$760.51	\$690.93

1

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2002.

Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "2002 Provisional & 2001 Final Population Estimates" (electronic dataset), January 29, 2003.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/¹
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2002

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Appomattox County	Arlington County	Augusta County	Bath County	Bedford County
Property Tax Revenue					
Real Property Tax	\$293.57	\$1,323.91	\$323.10	\$460.45	\$409.68
Public Service Corporation Property Taxes	\$29.45	\$48.35	\$18.51	\$1,540.09	\$22.38
General Personal Property Tax	\$64.00	\$235.35	\$58.85	\$12.32	\$106.68
Mobile Homes Property Tax	\$5.16	--	\$4.20	\$2.02	\$4.09
Machinery and Tools Tax	\$13.27	\$0.89	\$32.86	\$0.37	\$34.32
Merchants' Capital Tax	\$4.73	--	--	--	\$1.59
Property Tax Penalties	\$5.30	\$9.59	\$4.06	\$2.39	\$7.13
Property Tax Interest	\$2.72	\$1.71	\$2.43	\$1.15	\$3.47
Sub-Total	\$418.20	\$1,619.80	\$444.00	\$2,018.78	\$589.35
All Other Tax Revenue					
Local Sales and Use Taxes	\$48.06	\$140.52	\$52.77	\$147.54	\$36.62
Consumers' Utility Taxes	\$39.88	\$37.27	\$41.66	--	\$24.83
Business License Taxes	--	\$237.69	\$31.42	\$0.22	\$0.003
Franchise License Taxes	\$0.53	\$8.47	\$3.61	--	\$3.17
Motor Vehicle License Taxes	\$20.32	\$18.51	\$25.97	\$6.54	\$22.02
Bank Stock Tax	--	\$6.23	\$1.71	\$3.59	\$1.38
Taxes on Recordation and Wills	\$2.83	\$11.96	\$6.53	\$13.77	\$9.14
Tobacco Taxes	--	\$2.89	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$65.68	\$5.86	--	\$1.87
Restaurant Food Tax	--	\$99.44	\$27.59	--	\$13.06
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	--	\$20.88	\$11.33	--	\$0.004
Other Non-Property Taxes	\$2.21	\$99.70	\$7.70	\$3.99	--
Sub-Total	\$113.82	\$749.23	\$216.17	\$175.65	\$112.11
Non-Tax Revenue					
Permits, Fees, and Licenses	\$3.92	\$36.61	\$8.54	\$7.13	\$10.31
Fines and Forfeitures	\$0.99	\$60.29	\$1.66	\$0.03	\$2.72
Charges for Services	\$77.69	\$159.79	\$113.57	\$156.87	\$119.09
Investment of Funds	\$9.86	\$38.13	\$17.45	\$23.45	\$23.85
Rental of Property	\$3.56	\$11.75	\$7.48	\$10.48	\$1.64
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$13.71	\$36.79	\$8.67	\$38.20	\$15.56
Sub-Total	\$109.72	\$343.36	\$157.37	\$236.17	\$173.18
Grand Total	\$641.75	\$2,712.39	\$817.53	\$2,430.61	\$874.65

1

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2002.

Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "2002 Provisional & 2001 Final Population Estimates" (electronic dataset), January 29, 2003.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/¹
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2002

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Bland County	Botetourt County	Brunswick County	Buchanan County	Buckingham County
Property Tax Revenue					
Real Property Tax	\$178.17	\$397.85	\$167.43	\$250.46	\$213.41
Public Service Corporation Property Taxes	\$11.56	\$31.42	\$13.37	\$15.44	\$24.53
General Personal Property Tax	\$57.14	\$101.45	\$88.62	\$55.50	\$89.02
Mobile Homes Property Tax	\$4.64	\$2.07	\$2.56	\$3.33	\$4.13
Machinery and Tools Tax	\$20.87	\$72.52	\$11.96	\$79.87	\$6.56
Merchants' Capital Tax	\$18.01	--	\$5.81	\$6.25	\$3.13
Property Tax Penalties	\$2.10	\$5.31	\$5.82	\$3.46	\$8.10
Property Tax Interest	\$2.78	\$2.34	\$2.89	\$6.71	\$4.94
Sub-Total	\$295.28	\$612.96	\$298.46	\$421.02	\$353.81
All Other Tax Revenue					
Local Sales and Use Taxes	\$24.18	\$54.10	\$30.37	\$48.90	\$27.48
Consumers' Utility Taxes	\$21.32	\$15.84	\$22.51	\$27.77	\$32.81
Business License Taxes	--	\$16.48	--	--	--
Franchise License Taxes	\$0.23	\$2.55	\$3.30	\$2.60	--
Motor Vehicle License Taxes	\$15.44	\$21.35	\$17.48	--	\$21.21
Bank Stock Tax	\$1.50	\$2.73	--	\$3.77	\$1.37
Taxes on Recordation and Wills	\$2.30	\$6.89	\$2.17	\$1.28	\$3.54
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$0.52	\$3.36	--	\$0.90	--
Restaurant Food Tax	\$9.03	\$26.07	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	\$290.34	--
E-911 Service Tax	\$15.66	\$9.15	\$10.29	\$16.40	\$12.44
Other Non-Property Taxes	\$2.85	\$5.82	--	\$37.58	\$3.21
Sub-Total	\$93.02	\$164.34	\$86.12	\$429.54	\$102.07
Non-Tax Revenue					
Permits, Fees, and Licenses	\$7.56	\$7.98	\$3.65	\$1.48	\$3.71
Fines and Forfeitures	\$10.80	\$5.73	\$6.12	\$0.02	\$0.14
Charges for Services	\$151.21	\$72.67	\$122.63	\$95.09	\$73.05
Investment of Funds	\$9.73	\$13.75	\$12.46	\$11.64	\$9.57
Rental of Property	--	\$12.03	\$2.18	\$0.42	\$4.09
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	\$1.95	--	--	--
Miscellaneous Non-Tax Sources	\$7.01	\$33.19	\$28.82	\$34.25	\$43.64
Sub-Total	\$186.31	\$147.31	\$175.85	\$142.89	\$134.20
Grand Total	\$574.61	\$924.61	\$560.43	\$993.46	\$590.08

1

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2002.

Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "2002 Provisional & 2001 Final Population Estimates" (electronic dataset), January 29, 2003.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/¹
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2002

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Campbell County	Caroline County	Carroll County	Charles City County	Charlotte County
Property Tax Revenue					
Real Property Tax	\$205.45	\$350.28	\$221.96	\$466.18	\$240.52
Public Service Corporation Property Taxes	\$19.37	\$57.02	\$11.86	\$40.83	\$22.97
General Personal Property Tax	\$74.02	\$113.39	\$45.52	\$111.55	\$56.24
Mobile Homes Property Tax	\$4.97	\$2.52	\$3.78	\$1.45	\$5.88
Machinery and Tools Tax	\$88.60	\$10.56	\$48.63	\$9.31	\$32.34
Merchants' Capital Tax	\$21.36	--	\$7.34	\$3.06	\$1.89
Property Tax Penalties	\$4.56	\$12.05	\$1.92	\$11.30	\$3.85
Property Tax Interest	\$2.20	\$8.67	\$3.21	\$5.18	\$1.93
Sub-Total	\$420.53	\$554.50	\$344.21	\$648.87	\$365.61
All Other Tax Revenue					
Local Sales and Use Taxes	\$56.68	\$42.51	\$40.38	\$27.86	\$33.23
Consumers' Utility Taxes	\$22.00	\$32.75	\$13.12	\$30.46	\$15.13
Business License Taxes	\$0.91	\$22.04	--	--	--
Franchise License Taxes	\$11.43	\$0.07	\$1.40	\$4.24	--
Motor Vehicle License Taxes	\$23.00	\$21.56	\$19.81	\$21.84	\$20.12
Bank Stock Tax	\$3.30	\$1.45	\$0.43	\$1.58	--
Taxes on Recordation and Wills	\$4.24	\$4.72	\$2.98	\$4.21	\$3.65
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$10.17	\$2.72	--	--
Restaurant Food Tax	--	\$30.32	\$8.47	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$10.31	\$6.47	\$8.01	\$8.27	\$14.81
Other Non-Property Taxes	--	\$2.72	\$3.25	\$2.96	\$2.00
Sub-Total	\$131.88	\$174.78	\$100.55	\$101.42	\$88.95
Non-Tax Revenue					
Permits, Fees, and Licenses	\$3.78	\$13.57	\$4.24	\$10.23	\$3.13
Fines and Forfeitures	\$1.03	\$16.76	\$0.08	\$3.10	\$10.85
Charges for Services	\$96.75	\$106.12	\$206.58	\$434.95	\$124.63
Investment of Funds	\$14.65	\$5.60	\$5.27	\$34.61	\$10.94
Rental of Property	\$2.07	\$4.65	\$3.24	\$22.68	\$16.82
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$45.62	\$15.33	\$12.33	\$23.23	\$40.84
Sub-Total	\$163.89	\$162.03	\$231.74	\$528.80	\$207.21
Grand Total	\$716.29	\$891.32	\$676.50	\$1,279.09	\$661.77

1

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Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2002.

Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "2002 Provisional & 2001 Final Population Estimates" (electronic dataset), January 29, 2003.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/¹
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Revenue Category	Chesterfield County	Clarke County	Craig County	Culpeper County	Cumberland County
Property Tax Revenue					
Real Property Tax	\$626.20	\$586.37	\$353.73	\$432.28	\$335.83
Public Service Corporation Property Taxes	\$47.36	\$25.65	\$2.89	\$27.97	\$42.37
General Personal Property Tax	\$136.26	\$131.85	\$49.98	\$127.03	\$142.69
Mobile Homes Property Tax	\$0.83	\$0.14	\$2.99	\$0.84	--
Machinery and Tools Tax	\$17.39	\$17.31	\$2.55	\$46.41	\$8.60
Merchants' Capital Tax	--	--	\$1.89	--	--
Property Tax Penalties	\$6.45	\$8.14	\$5.36	\$6.63	\$12.08
Property Tax Interest	\$2.58	\$4.85	\$1.77	\$3.79	\$7.84
Sub-Total	\$837.07	\$774.32	\$421.16	\$644.96	\$549.41
All Other Tax Revenue					
Local Sales and Use Taxes	\$107.94	\$48.07	\$20.47	\$103.97	\$32.98
Consumers' Utility Taxes	\$36.56	\$42.72	\$38.95	\$36.10	\$35.29
Business License Taxes	\$59.61	\$1.51	--	\$0.03	\$9.36
Franchise License Taxes	\$11.63	\$2.03	\$1.22	--	\$3.75
Motor Vehicle License Taxes	\$21.96	\$15.66	\$20.28	\$14.30	\$21.31
Bank Stock Tax	\$3.63	--	--	--	--
Taxes on Recordation and Wills	\$8.50	\$10.11	\$3.95	\$10.46	\$2.98
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$11.60	\$0.73	--	\$0.15	--
Restaurant Food Tax	--	--	\$5.74	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$14.27	\$22.51	--	\$12.87	\$6.08
Other Non-Property Taxes	\$0.62	\$1.80	\$2.16	--	--
Sub-Total	\$276.32	\$145.14	\$92.78	\$177.87	\$111.74
Non-Tax Revenue					
Permits, Fees, and Licenses	\$31.67	\$33.64	\$7.98	\$20.23	\$8.81
Fines and Forfeitures	\$4.44	\$4.76	\$0.02	\$1.18	\$1.07
Charges for Services	\$124.21	\$87.64	\$179.47	\$131.27	\$112.43
Investment of Funds	\$11.31	\$22.40	\$19.27	\$17.33	\$15.91
Rental of Property	\$6.42	\$5.46	\$3.22	\$0.69	\$0.95
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$9.44	\$104.09	\$56.22	\$37.33	\$18.44
Sub-Total	\$187.49	\$257.99	\$266.18	\$208.03	\$157.62
Grand Total	\$1,300.87	\$1,177.45	\$780.12	\$1,030.87	\$818.77

1

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Revenue Category	Dickenson County	Dinwiddie County	Essex County	Fairfax County	Fauquier County
Property Tax Revenue					
Real Property Tax	\$295.41	\$383.11	\$392.16	\$1,247.65	\$815.92
Public Service Corporation Property Taxes	\$24.75	\$27.67	\$18.60	\$35.35	\$63.46
General Personal Property Tax	\$49.88	\$137.53	\$114.63	\$248.20	\$203.29
Mobile Homes Property Tax	\$3.96	\$2.71	\$5.42	\$0.22	--
Machinery and Tools Tax	\$38.53	\$68.18	\$18.89	\$7.63	\$7.47
Merchants' Capital Tax	\$4.10	--	\$3.81	--	--
Property Tax Penalties	\$2.88	\$7.79	\$8.41	\$8.02	\$13.72
Property Tax Interest	\$7.43	\$3.59	\$4.38	\$0.69	\$8.29
Sub-Total	\$426.94	\$630.57	\$566.28	\$1,547.75	\$1,112.15
All Other Tax Revenue					
Local Sales and Use Taxes	\$32.93	\$31.01	\$130.37	\$127.56	\$84.34
Consumers' Utility Taxes	\$32.64	\$37.61	\$29.41	\$87.20	\$38.68
Business License Taxes	--	\$14.85	--	\$92.97	\$15.31
Franchise License Taxes	\$1.51	\$2.48	\$1.45	\$0.81	\$4.40
Motor Vehicle License Taxes	--	\$18.25	\$20.36	\$18.87	\$22.51
Bank Stock Tax	--	\$3.99	--	\$4.61	\$1.36
Taxes on Recordation and Wills	\$1.03	\$3.34	\$1.22	\$17.53	\$18.11
Tobacco Taxes	--	--	--	\$1.75	--
Admission and Amusement Taxes	--	\$1.21	--	--	--
Transient Occupancy Tax	\$0.76	\$0.11	--	\$6.41	--
Restaurant Food Tax	--	\$14.56	--	--	--
Coal, Oil, and Gas Taxes	\$250.01	--	--	--	--
E-911 Service Tax	\$19.81	\$10.48	\$10.65	\$14.27	\$14.69
Other Non-Property Taxes	\$3.33	\$5.87	\$2.73	\$3.51	--
Sub-Total	\$342.03	\$143.76	\$196.18	\$375.48	\$199.40
Non-Tax Revenue					
Permits, Fees, and Licenses	\$1.58	\$9.91	\$5.83	\$37.29	\$20.37
Fines and Forfeitures	\$0.64	\$5.33	\$3.86	\$10.48	\$7.53
Charges for Services	\$80.34	\$52.59	\$91.16	\$199.27	\$212.38
Investment of Funds	\$6.73	\$8.47	\$8.11	\$30.91	\$19.72
Rental of Property	\$8.67	\$6.88	\$2.04	\$22.13	\$8.10
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$52.15	\$12.92	\$30.28	\$22.58	\$12.85
Sub-Total	\$150.09	\$96.10	\$141.27	\$322.67	\$280.95
Grand Total	\$919.07	\$870.43	\$903.74	\$2,245.91	\$1,592.50

1

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Revenue Category	Floyd County	Fluvanna County	Franklin County	Frederick County	Giles County
Property Tax Revenue					
Real Property Tax	\$291.83	\$316.98	\$318.37	\$366.90	\$206.39
Public Service Corporation Property Taxes	\$15.85	\$47.28	\$13.67	\$20.94	\$45.43
General Personal Property Tax	\$56.54	\$90.94	\$69.76	\$174.83	\$65.78
Mobile Homes Property Tax	\$3.85	\$0.85	\$5.04	\$3.22	\$3.39
Machinery and Tools Tax	\$11.59	\$1.92	\$7.13	\$76.42	\$123.44
Merchants' Capital Tax	\$2.94	--	\$11.26	--	\$11.81
Property Tax Penalties	\$3.83	\$8.86	\$4.71	\$8.55	\$6.38
Property Tax Interest	\$2.06	\$2.57	\$2.82	\$3.60	\$4.45
Sub-Total	\$388.48	\$469.41	\$432.76	\$654.46	\$467.08
All Other Tax Revenue					
Local Sales and Use Taxes	\$30.53	\$25.62	\$68.31	\$83.47	\$58.11
Consumers' Utility Taxes	\$42.47	\$37.31	\$36.84	\$44.03	\$13.50
Business License Taxes	--	--	\$0.06	\$44.91	--
Franchise License Taxes	\$2.77	\$6.39	\$4.46	\$3.18	\$3.72
Motor Vehicle License Taxes	\$25.92	\$17.39	\$19.30	\$16.51	\$8.56
Bank Stock Tax	\$0.05	\$1.24	\$4.65	\$1.24	--
Taxes on Recordation and Wills	\$1.29	\$10.60	\$6.67	\$13.13	\$2.61
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	\$2.28	\$12.93	\$1.74
Restaurant Food Tax	--	--	\$12.57	\$8.42	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$12.33	\$8.27	\$5.72	\$7.35	\$8.03
Other Non-Property Taxes	\$2.62	--	--	\$0.35	\$3.03
Sub-Total	\$117.98	\$106.82	\$160.88	\$235.54	\$99.30
Non-Tax Revenue					
Permits, Fees, and Licenses	\$5.56	\$13.78	\$7.13	\$19.31	\$2.85
Fines and Forfeitures	\$0.86	\$1.71	\$0.12	\$0.97	\$0.42
Charges for Services	\$101.19	\$94.95	\$63.91	\$164.90	\$110.80
Investment of Funds	\$8.45	\$43.27	\$17.42	\$23.11	\$9.67
Rental of Property	\$3.61	\$0.78	\$0.56	\$4.65	\$14.71
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$17.76	\$18.21	\$19.84	\$25.64	\$9.99
Sub-Total	\$137.43	\$172.70	\$108.98	\$238.58	\$148.44
Grand Total	\$643.89	\$748.93	\$702.63	\$1,128.57	\$714.82

1

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Revenue Category	Gloucester County	Goochland County	Grayson County	Greene County	Greensville County
Property Tax Revenue					
Real Property Tax	\$507.72	\$771.93	\$234.32	\$358.95	\$179.67
Public Service Corporation Property Taxes	\$17.05	\$36.04	\$10.47	\$19.17	\$19.23
General Personal Property Tax	\$80.67	\$178.98	\$44.32	\$78.81	\$79.77
Mobile Homes Property Tax	\$4.32	\$0.78	\$4.29	--	\$4.79
Machinery and Tools Tax	\$3.54	\$12.65	\$12.46	\$57.43	\$59.23
Merchants' Capital Tax	--	--	\$2.32	--	--
Property Tax Penalties	\$7.87	\$11.54	\$2.92	\$10.42	\$6.90
Property Tax Interest	\$4.44	\$4.18	\$2.78	\$4.03	\$2.22
Sub-Total	\$625.61	\$1,016.10	\$313.87	\$528.81	\$351.81
All Other Tax Revenue					
Local Sales and Use Taxes	\$69.93	\$71.12	\$27.06	\$46.01	\$20.55
Consumers' Utility Taxes	\$39.93	\$43.67	\$33.83	\$22.68	\$33.86
Business License Taxes	\$25.81	\$28.51	--	\$12.46	\$12.16
Franchise License Taxes	\$2.64	\$2.22	\$0.37	\$2.34	\$2.57
Motor Vehicle License Taxes	\$22.42	\$26.57	\$12.55	\$21.59	\$13.75
Bank Stock Tax	\$4.61	\$2.67	\$0.53	\$0.56	--
Taxes on Recordation and Wills	\$6.67	\$17.95	\$3.24	\$8.30	\$1.88
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$1.94	--	\$0.03	\$0.19	\$3.80
Restaurant Food Tax	\$30.84	--	--	\$22.53	\$5.04
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$8.11	\$7.24	\$7.97	\$11.33	\$11.68
Other Non-Property Taxes	\$2.97	\$3.71	\$3.36	--	\$5.23
Sub-Total	\$215.88	\$203.66	\$88.95	\$147.99	\$110.52
Non-Tax Revenue					
Permits, Fees, and Licenses	\$8.64	\$32.61	\$14.36	\$13.62	\$3.60
Fines and Forfeitures	\$2.21	\$3.55	\$0.09	\$5.35	\$80.12
Charges for Services	\$119.34	\$87.53	\$179.48	\$174.25	\$188.46
Investment of Funds	\$4.84	\$24.53	\$10.33	\$5.09	\$23.90
Rental of Property	\$0.56	\$3.47	\$2.64	\$5.71	\$11.92
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$23.45	\$18.81	\$22.40	\$25.78	\$37.35
Sub-Total	\$159.04	\$170.51	\$229.30	\$229.81	\$345.35
Grand Total	\$1,000.53	\$1,390.27	\$632.12	\$906.60	\$807.67

1

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Revenue Category	Halifax County	Hanover County	Henrico County	Henry County	Highland County
Property Tax Revenue					
Real Property Tax	\$162.02	\$582.81	\$626.88	\$203.48	\$560.75
Public Service Corporation Property Taxes	\$78.87	\$27.51	\$30.32	\$11.71	\$34.01
General Personal Property Tax	\$50.68	\$172.50	\$162.89	\$45.73	\$62.93
Mobile Homes Property Tax	\$2.84	\$0.72	\$0.10	\$2.95	\$1.79
Machinery and Tools Tax	\$32.25	\$29.02	\$22.40	\$76.35	\$0.07
Merchants' Capital Tax	--	\$7.74	--	--	\$0.01
Property Tax Penalties	\$3.61	\$6.98	\$2.39	\$3.81	\$3.32
Property Tax Interest	\$2.02	\$2.92	\$1.16	\$2.75	\$3.75
Sub-Total	\$332.29	\$830.18	\$846.14	\$346.77	\$666.63
All Other Tax Revenue					
Local Sales and Use Taxes	\$56.94	\$130.69	\$164.52	\$68.73	\$29.59
Consumers' Utility Taxes	\$33.78	\$41.51	\$17.91	\$82.30	\$41.14
Business License Taxes	\$3.44	\$4.81	\$83.45	\$22.77	--
Franchise License Taxes	\$2.74	\$12.59	\$10.18	\$3.83	\$0.38
Motor Vehicle License Taxes	\$17.54	\$23.77	\$19.55	\$18.36	\$17.05
Bank Stock Tax	--	\$4.71	\$32.21	\$3.79	\$5.55
Taxes on Recordation and Wills	\$4.08	\$19.20	\$7.84	\$2.89	\$6.42
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$0.44	\$7.63	\$24.77	\$1.77	--
Restaurant Food Tax	--	--	--	\$27.45	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$10.46	\$7.09	\$10.66	\$2.27	--
Other Non-Property Taxes	\$2.80	--	\$17.66	--	\$2.35
Sub-Total	\$132.23	\$252.01	\$388.75	\$234.15	\$102.48
Non-Tax Revenue					
Permits, Fees, and Licenses	\$2.99	\$16.27	\$14.52	\$2.66	\$8.48
Fines and Forfeitures	\$1.11	\$4.51	\$7.02	\$2.59	\$2.75
Charges for Services	\$96.45	\$102.60	\$96.26	\$69.61	\$161.53
Investment of Funds	\$9.79	\$10.67	\$33.73	\$4.04	\$31.86
Rental of Property	\$7.42	\$3.39	\$1.43	\$3.09	\$8.49
Payments in Lieu of Taxes from Enterprise Activities	--	--	\$14.86	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$13.09	\$11.11	\$13.64	\$12.77	\$17.43
Sub-Total	\$130.86	\$148.55	\$181.45	\$94.76	\$230.53
Grand Total	\$595.38	\$1,230.74	\$1,416.34	\$675.68	\$999.64

1

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Revenue Category	Isle of Wight County	James City County	King & Queen County	King George County	King William County
Property Tax Revenue					
Real Property Tax	\$412.29	\$888.92	\$374.73	\$409.11	\$381.68
Public Service Corporation Property Taxes	\$24.38	\$28.52	\$20.57	\$19.52	\$19.22
General Personal Property Tax	\$111.20	\$173.01	\$114.04	\$86.43	\$84.22
Mobile Homes Property Tax	\$5.32	--	\$6.38	\$2.69	--
Machinery and Tools Tax	\$225.37	\$106.82	\$25.98	\$31.73	\$110.41
Merchants' Capital Tax	--	--	\$1.65	--	\$4.32
Property Tax Penalties	\$6.61	\$8.28	\$7.51	\$7.86	\$7.04
Property Tax Interest	\$4.57	\$4.25	\$6.96	\$5.25	\$4.30
Sub-Total	\$789.73	\$1,209.80	\$557.83	\$562.59	\$611.18
All Other Tax Revenue					
Local Sales and Use Taxes	\$47.79	\$131.59	\$27.77	\$51.99	\$38.68
Consumers' Utility Taxes	\$19.18	--	\$34.74	\$18.96	\$26.27
Business License Taxes	\$10.03	\$78.16	--	\$49.43	--
Franchise License Taxes	\$8.64	\$3.88	\$1.87	\$2.39	\$2.55
Motor Vehicle License Taxes	\$14.30	\$0.96	\$24.18	\$22.01	\$18.53
Bank Stock Tax	--	--	\$1.67	\$2.08	\$4.10
Taxes on Recordation and Wills	\$10.28	\$12.74	\$3.29	\$6.92	\$5.24
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$0.76	\$40.65	--	\$1.98	--
Restaurant Food Tax	--	\$75.48	--	\$25.77	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$17.30	\$16.88	\$10.45	\$12.81	\$10.76
Other Non-Property Taxes	\$3.63	\$5.00	\$3.13	\$5.25	--
Sub-Total	\$131.91	\$365.34	\$107.09	\$199.60	\$106.12
Non-Tax Revenue					
Permits, Fees, and Licenses	\$13.20	\$36.18	\$8.18	\$428.78	\$8.63
Fines and Forfeitures	\$1.52	\$4.06	\$12.82	\$7.71	\$4.41
Charges for Services	\$139.57	\$130.16	\$508.06	\$101.24	\$104.68
Investment of Funds	\$24.22	\$25.21	\$27.16	\$11.79	\$21.19
Rental of Property	\$3.63	\$0.32	\$12.55	\$1.74	\$3.10
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	\$2.69	--	--	--	--
Miscellaneous Non-Tax Sources	\$13.14	\$22.78	\$9.19	\$26.62	\$16.74
Sub-Total	\$197.98	\$218.70	\$577.95	\$577.87	\$158.74
Grand Total	\$1,119.62	\$1,793.85	\$1,242.87	\$1,340.06	\$876.04

1

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Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2002.

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Staff, Commission on Local Government

Table 2.2

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Counties and Cities in Virginia
FY 2002

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Revenue Category	Lancaster County	Lee County	Loudoun County	Louisa County	Lunenburg County
Property Tax Revenue					
Real Property Tax	\$590.16	\$154.68	\$1,317.74	\$393.82	\$150.89
Public Service Corporation Property Taxes	\$18.75	\$15.14	\$42.18	\$496.06	\$10.44
General Personal Property Tax	\$110.55	\$30.54	\$286.14	\$60.90	\$89.09
Mobile Homes Property Tax	--	\$3.19	\$0.07	\$0.08	\$2.78
Machinery and Tools Tax	\$0.27	\$25.46	\$6.30	\$16.79	\$10.73
Merchants' Capital Tax	\$6.32	\$2.38	--	\$2.73	\$2.01
Property Tax Penalties	\$8.24	\$4.29	\$7.66	\$5.96	\$3.46
Property Tax Interest	\$3.02	\$6.21	\$3.97	\$2.65	\$0.55
Sub-Total	\$737.31	\$241.91	\$1,664.06	\$979.00	\$269.94
All Other Tax Revenue					
Local Sales and Use Taxes	\$79.18	\$40.44	\$167.75	\$39.70	\$21.58
Consumers' Utility Taxes	--	\$20.77	\$45.00	\$18.18	\$22.85
Business License Taxes	--	--	\$73.53	\$7.24	--
Franchise License Taxes	\$0.92	\$0.51	\$4.76	\$0.42	--
Motor Vehicle License Taxes	\$15.73	\$7.33	\$18.36	\$14.30	\$11.81
Bank Stock Tax	\$0.95	\$1.90	\$1.16	--	--
Taxes on Recordation and Wills	\$8.35	\$1.82	\$24.85	\$8.96	\$2.73
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$0.06	--	--	--
Transient Occupancy Tax	--	\$0.10	\$13.18	--	--
Restaurant Food Tax	--	--	--	--	--
Coal, Oil, and Gas Taxes	--	\$18.11	--	--	--
E-911 Service Tax	\$6.95	--	\$8.42	--	\$7.80
Other Non-Property Taxes	\$3.28	--	--	--	\$1.56
Sub-Total	\$115.35	\$91.04	\$357.00	\$88.80	\$68.32
Non-Tax Revenue					
Permits, Fees, and Licenses	\$10.84	\$1.00	\$61.42	\$13.32	\$3.66
Fines and Forfeitures	\$1.38	\$0.10	\$7.28	\$2.72	\$0.73
Charges for Services	\$73.47	\$54.96	\$95.43	\$105.04	\$150.29
Investment of Funds	\$4.98	\$11.78	\$37.06	\$16.18	\$22.95
Rental of Property	\$3.42	\$1.93	\$4.07	\$0.30	\$3.82
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$5.56	\$14.86	\$51.90	\$17.01	\$14.68
Sub-Total	\$99.65	\$84.63	\$257.16	\$154.56	\$196.13
Grand Total	\$952.32	\$417.57	\$2,278.23	\$1,222.36	\$534.39

1

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Revenue Category	Madison County	Mathews County	Mecklenburg County	Middlesex County	Montgomery County
Property Tax Revenue					
Real Property Tax	\$406.10	\$535.65	\$291.95	\$518.32	\$293.59
Public Service Corporation Property Taxes	\$18.68	\$15.64	\$13.97	\$18.76	\$6.91
General Personal Property Tax	\$100.96	\$126.74	\$132.71	\$179.86	\$61.02
Mobile Homes Property Tax	\$0.70	\$7.24	\$3.28	\$8.26	\$3.11
Machinery and Tools Tax	\$6.55	\$8.97	\$29.32	\$0.56	\$23.41
Merchants' Capital Tax	\$13.01	--	\$9.93	\$3.00	\$16.87
Property Tax Penalties	\$5.25	\$6.98	\$4.38	\$7.58	\$4.82
Property Tax Interest	\$2.85	\$2.36	\$1.03	\$4.60	\$1.79
Sub-Total	\$554.09	\$703.59	\$486.57	\$740.94	\$411.52
All Other Tax Revenue					
Local Sales and Use Taxes	\$53.15	\$32.54	\$70.37	\$66.94	\$71.41
Consumers' Utility Taxes	\$48.09	\$34.47	\$9.55	\$38.48	\$14.62
Business License Taxes	--	\$12.48	--	\$0.02	--
Franchise License Taxes	\$4.31	\$4.25	\$0.51	\$2.50	\$0.65
Motor Vehicle License Taxes	\$25.64	\$21.36	\$19.68	\$23.24	\$6.31
Bank Stock Tax	\$4.59	\$4.99	--	\$3.30	\$0.45
Taxes on Recordation and Wills	\$4.10	\$5.30	\$4.95	\$10.52	\$4.56
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	\$0.42	--	\$0.02
Restaurant Food Tax	\$21.73	--	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$20.36	\$14.13	\$19.78	\$16.70	\$0.69
Other Non-Property Taxes	--	\$3.18	\$0.05	--	\$1.88
Sub-Total	\$181.98	\$132.71	\$125.29	\$161.70	\$100.58
Non-Tax Revenue					
Permits, Fees, and Licenses	\$9.65	\$8.56	\$4.58	\$17.08	\$2.66
Fines and Forfeitures	\$19.86	\$1.55	\$2.03	\$1.29	\$1.99
Charges for Services	\$123.75	\$94.26	\$92.48	\$85.46	\$73.58
Investment of Funds	\$5.50	\$13.40	\$6.25	\$19.30	\$5.02
Rental of Property	\$3.38	\$5.32	\$1.87	\$10.04	\$3.59
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$24.53	\$59.91	\$3.63	\$23.19	\$16.06
Sub-Total	\$186.68	\$183.00	\$110.83	\$156.36	\$102.90
Grand Total	\$922.75	\$1,019.30	\$722.69	\$1,058.99	\$614.99

1

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Revenue Category	Nelson County	New Kent County	Northampton County	Northumberland County	Nottoway County
Property Tax Revenue					
Real Property Tax	\$565.25	\$542.83	\$364.48	\$557.36	\$176.56
Public Service Corporation Property Taxes	\$35.53	\$34.08	\$16.38	\$16.90	\$20.07
General Personal Property Tax	\$84.47	\$122.98	\$120.15	\$129.70	\$63.78
Mobile Homes Property Tax	\$2.76	\$1.18	\$1.80	\$4.00	\$1.53
Machinery and Tools Tax	\$1.38	\$0.36	\$5.13	\$13.47	\$12.30
Merchants' Capital Tax	--	--	\$5.33	\$5.43	--
Property Tax Penalties	\$7.14	\$10.00	\$3.48	\$7.68	\$5.07
Property Tax Interest	\$7.31	\$6.35	\$6.73	\$5.74	\$3.12
Sub-Total	\$703.84	\$717.79	\$523.50	\$740.28	\$282.43
All Other Tax Revenue					
Local Sales and Use Taxes	\$49.40	\$40.69	\$70.53	\$41.21	\$50.70
Consumers' Utility Taxes	\$29.90	\$23.24	\$43.37	--	\$26.50
Business License Taxes	\$1.86	\$41.41	\$0.01	--	\$7.23
Franchise License Taxes	\$5.13	--	\$3.95	\$3.00	\$0.89
Motor Vehicle License Taxes	\$19.45	\$22.34	\$14.20	\$25.53	\$8.64
Bank Stock Tax	\$5.14	--	--	\$8.59	--
Taxes on Recordation and Wills	\$10.88	\$14.04	\$9.90	\$7.43	\$1.77
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$0.28	--	--	--
Transient Occupancy Tax	\$12.43	--	\$7.49	--	\$0.87
Restaurant Food Tax	\$29.67	--	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$15.76	\$13.48	\$7.38	\$8.52	\$6.33
Other Non-Property Taxes	--	\$6.78	--	\$3.50	\$1.40
Sub-Total	\$179.63	\$162.27	\$156.83	\$97.79	\$104.34
Non-Tax Revenue					
Permits, Fees, and Licenses	\$15.89	\$21.64	\$8.37	\$18.31	\$3.14
Fines and Forfeitures	\$3.02	\$6.63	\$4.82	\$0.51	\$0.20
Charges for Services	\$78.22	\$34.90	\$156.52	\$150.32	\$120.13
Investment of Funds	\$8.51	\$24.36	\$8.22	\$11.20	\$24.04
Rental of Property	\$1.66	\$1.96	\$2.33	\$0.26	\$17.39
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$49.45	\$62.01	\$14.54	\$20.92	\$26.80
Sub-Total	\$156.76	\$151.49	\$194.80	\$201.51	\$191.70
Grand Total	\$1,040.23	\$1,031.55	\$875.13	\$1,039.58	\$578.47

1

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Revenue Category	Orange County	Page County	Patrick County	Pittsylvania County	Powhatan County
Property Tax Revenue					
Real Property Tax	\$475.37	\$272.07	\$200.10	\$198.29	\$506.49
Public Service Corporation Property Taxes	\$33.19	\$18.21	\$11.16	\$19.39	\$21.33
General Personal Property Tax	\$91.29	\$104.88	\$56.13	\$64.92	\$98.53
Mobile Homes Property Tax	\$2.21	--	\$4.93	\$5.77	\$0.14
Machinery and Tools Tax	\$49.66	\$32.33	\$36.66	\$21.07	\$10.43
Merchants' Capital Tax	\$4.75	--	--	\$3.22	--
Property Tax Penalties	\$7.73	\$4.86	\$2.28	\$6.41	\$7.57
Property Tax Interest	\$2.63	\$3.57	\$0.70	\$3.09	\$4.18
Sub-Total	\$666.83	\$435.92	\$311.96	\$322.15	\$648.67
All Other Tax Revenue					
Local Sales and Use Taxes	\$58.49	\$47.51	\$30.81	\$30.61	\$37.01
Consumers' Utility Taxes	\$36.26	--	\$35.63	\$26.53	\$34.85
Business License Taxes	--	\$5.04	--	\$1.12	\$2.42
Franchise License Taxes	\$2.42	\$1.91	\$0.06	\$0.34	\$4.42
Motor Vehicle License Taxes	\$20.21	\$13.77	\$22.94	\$22.08	\$23.62
Bank Stock Tax	\$1.17	--	\$2.39	\$0.29	\$4.04
Taxes on Recordation and Wills	\$10.19	\$4.32	\$2.18	\$4.02	\$7.70
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$1.04	\$12.06	--	--	--
Restaurant Food Tax	\$3.45	\$10.61	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$13.57	\$15.48	\$11.43	\$17.25	\$11.68
Other Non-Property Taxes	\$2.64	--	\$3.09	\$2.44	\$3.49
Sub-Total	\$149.44	\$110.69	\$108.52	\$104.68	\$129.22
Non-Tax Revenue					
Permits, Fees, and Licenses	\$13.72	\$6.59	\$2.87	\$1.89	\$42.24
Fines and Forfeitures	\$0.08	\$0.05	\$1.17	\$0.30	\$2.56
Charges for Services	\$130.72	\$137.60	\$115.04	\$61.31	\$56.16
Investment of Funds	\$12.65	\$5.35	\$4.69	\$8.53	\$3.24
Rental of Property	\$4.27	\$1.40	\$0.17	\$4.87	\$10.61
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$22.14	\$15.33	\$35.71	\$9.27	\$10.26
Sub-Total	\$183.58	\$166.32	\$159.65	\$86.18	\$125.06
Grand Total	\$999.85	\$712.92	\$580.13	\$513.01	\$902.95

1

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Revenue Category	Prince Edward County	Prince George County	Prince William County	Pulaski County	Rappahannock County
Property Tax Revenue					
Real Property Tax	\$191.24	\$356.77	\$834.75	\$231.10	\$749.98
Public Service Corporation Property Taxes	\$14.70	\$18.21	\$41.20	\$13.97	\$25.58
General Personal Property Tax	\$62.36	\$111.85	\$123.48	\$84.77	\$93.94
Mobile Homes Property Tax	\$3.16	\$2.39	\$0.43	\$1.58	\$0.01
Machinery and Tools Tax	\$7.38	\$1.74	\$1.25	\$73.61	--
Merchants' Capital Tax	\$17.38	--	--	\$8.05	--
Property Tax Penalties	\$5.25	\$3.10	\$8.92	\$3.58	\$7.77
Property Tax Interest	\$2.49	\$1.83	\$6.87	\$4.10	\$5.76
Sub-Total	\$303.97	\$495.91	\$1,016.90	\$420.76	\$883.03
All Other Tax Revenue					
Local Sales and Use Taxes	\$97.91	\$33.75	\$112.12	\$55.47	\$45.46
Consumers' Utility Taxes	\$22.11	\$26.25	\$64.52	\$29.79	\$44.12
Business License Taxes	--	\$13.84	\$44.87	--	--
Franchise License Taxes	\$2.81	\$3.12	\$2.86	\$2.19	\$5.75
Motor Vehicle License Taxes	\$10.58	\$15.18	\$17.24	\$12.10	\$24.44
Bank Stock Tax	--	\$1.90	\$1.78	\$0.29	\$1.21
Taxes on Recordation and Wills	\$3.70	\$4.32	\$14.32	\$3.02	\$13.48
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$0.19	--	--	--
Transient Occupancy Tax	--	\$6.38	\$7.16	\$6.13	--
Restaurant Food Tax	--	\$16.16	--	\$19.03	\$14.84
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$3.32	\$12.65	\$6.28	\$4.44	\$12.83
Other Non-Property Taxes	--	\$2.56	\$0.78	\$2.86	--
Sub-Total	\$140.42	\$136.29	\$271.92	\$135.32	\$162.13
Non-Tax Revenue					
Permits, Fees, and Licenses	\$3.16	\$11.08	\$64.11	\$3.07	\$17.10
Fines and Forfeitures	\$0.77	\$8.01	\$6.77	\$1.38	\$4.51
Charges for Services	\$114.85	\$81.13	\$170.98	\$212.69	\$98.30
Investment of Funds	\$16.26	\$8.61	\$39.57	\$7.52	\$11.98
Rental of Property	\$15.20	\$7.51	\$2.74	\$23.39	\$1.24
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$10.73	\$9.69	\$34.13	\$10.35	\$24.90
Sub-Total	\$160.97	\$126.02	\$318.31	\$258.39	\$158.03
Grand Total	\$605.36	\$758.21	\$1,607.13	\$814.46	\$1,203.19

1

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Revenue Category	Richmond County	Roanoke County	Rockbridge County	Rockingham County	Russell County
Property Tax Revenue					
Real Property Tax	\$241.52	\$623.44	\$388.21	\$355.34	\$147.97
Public Service Corporation Property Taxes	\$27.62	\$25.46	\$29.79	\$15.44	\$49.38
General Personal Property Tax	\$87.89	\$127.74	\$86.75	\$93.00	\$42.70
Mobile Homes Property Tax	\$1.86	\$0.77	\$2.64	\$0.29	\$2.79
Machinery and Tools Tax	\$2.45	\$11.12	\$8.40	\$63.38	\$31.35
Merchants' Capital Tax	\$5.13	--	--	\$11.54	\$0.63
Property Tax Penalties	\$3.93	\$5.01	\$9.99	\$6.01	\$2.49
Property Tax Interest	\$2.76	\$1.60	\$2.83	\$2.72	\$4.51
Sub-Total	\$373.15	\$795.15	\$528.60	\$547.73	\$281.83
All Other Tax Revenue					
Local Sales and Use Taxes	\$113.42	\$70.68	\$81.74	\$49.57	\$39.97
Consumers' Utility Taxes	\$6.08	\$53.97	\$38.56	\$21.97	\$30.10
Business License Taxes	--	\$49.23	\$25.23	--	--
Franchise License Taxes	\$0.85	\$23.40	\$1.24	\$3.75	\$0.58
Motor Vehicle License Taxes	\$17.82	\$19.73	\$19.58	\$15.81	\$10.10
Bank Stock Tax	--	\$5.24	\$5.37	\$0.16	--
Taxes on Recordation and Wills	\$3.42	\$8.31	\$7.73	\$5.50	\$2.20
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$1.21	--	--	--
Transient Occupancy Tax	--	\$7.79	\$26.68	\$1.22	--
Restaurant Food Tax	--	\$29.97	\$48.39	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	\$33.37
E-911 Service Tax	\$11.99	\$13.52	\$7.78	\$5.22	\$15.74
Other Non-Property Taxes	--	--	--	--	--
Sub-Total	\$153.58	\$283.05	\$262.30	\$103.21	\$132.07
Non-Tax Revenue					
Permits, Fees, and Licenses	\$6.31	\$8.04	\$14.35	\$8.21	\$2.17
Fines and Forfeitures	\$2.63	\$8.18	\$1.86	\$2.88	\$0.40
Charges for Services	\$188.33	\$92.54	\$180.69	\$141.09	\$117.38
Investment of Funds	\$10.07	\$17.58	\$5.31	\$14.51	\$8.09
Rental of Property	\$14.57	\$4.63	\$5.15	\$3.58	\$0.20
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	\$0.20	--	--	--
Miscellaneous Non-Tax Sources	\$42.74	\$6.22	\$16.09	\$63.31	\$39.42
Sub-Total	\$264.64	\$137.38	\$223.44	\$233.59	\$167.65
Grand Total	\$791.37	\$1,215.57	\$1,014.34	\$884.53	\$581.55

1

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Revenue Category	Scott County	Shenandoah County	Smyth County	Southampton County	Spotsylvania County
Property Tax Revenue					
Real Property Tax	\$194.46	\$359.83	\$188.72	\$289.39	\$631.41
Public Service Corporation Property Taxes	\$17.44	\$22.31	\$18.17	\$17.83	\$23.05
General Personal Property Tax	\$30.17	\$97.87	\$66.01	\$86.47	\$126.99
Mobile Homes Property Tax	\$4.29	\$2.49	\$3.33	\$3.21	\$1.48
Machinery and Tools Tax	\$4.19	\$42.13	\$31.21	\$56.29	\$10.99
Merchants' Capital Tax	\$4.22	\$5.21	\$5.53	\$10.12	--
Property Tax Penalties	\$2.81	\$6.40	\$5.16	\$7.11	\$9.67
Property Tax Interest	\$1.90	\$2.50	\$3.28	\$2.84	\$6.03
Sub-Total	\$259.48	\$538.75	\$321.41	\$473.25	\$809.63
All Other Tax Revenue					
Local Sales and Use Taxes	\$48.46	\$64.08	\$48.28	\$18.47	\$101.38
Consumers' Utility Taxes	\$30.66	\$31.51	\$28.42	\$46.57	\$31.20
Business License Taxes	--	--	--	\$4.84	\$25.63
Franchise License Taxes	\$7.24	\$0.48	\$3.63	\$0.72	\$19.99
Motor Vehicle License Taxes	\$19.40	\$16.85	\$8.95	\$17.18	\$18.35
Bank Stock Tax	\$0.14	--	\$0.41	--	\$3.45
Taxes on Recordation and Wills	\$3.73	\$5.28	\$2.30	\$4.35	\$18.45
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$0.20	\$2.18	--	--	\$7.19
Restaurant Food Tax	--	--	--	--	\$40.25
Coal, Oil, and Gas Taxes	\$0.11	--	--	--	--
E-911 Service Tax	\$17.66	\$13.23	\$8.59	\$6.04	\$9.58
Other Non-Property Taxes	--	--	\$2.41	--	\$0.52
Sub-Total	\$127.60	\$133.60	\$102.98	\$98.17	\$275.99
Non-Tax Revenue					
Permits, Fees, and Licenses	\$2.66	\$10.97	\$1.86	\$5.75	\$26.76
Fines and Forfeitures	\$2.23	\$0.77	\$0.48	\$24.99	\$3.67
Charges for Services	\$57.77	\$101.06	\$167.69	\$87.20	\$99.75
Investment of Funds	\$3.58	\$25.46	\$14.07	\$6.09	\$10.73
Rental of Property	\$12.68	\$2.30	\$5.25	\$6.00	\$3.61
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	\$28.65	--
Miscellaneous Non-Tax Sources	\$7.47	\$25.04	\$9.98	\$12.71	\$19.36
Sub-Total	\$86.40	\$165.61	\$199.34	\$171.39	\$163.88
Grand Total	\$473.48	\$837.96	\$623.73	\$742.81	\$1,249.50

1

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Staff, Commission on Local Government

Table 2.2

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Counties and Cities in Virginia
FY 2002

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Revenue Category	Stafford County	Surry County	Sussex County	Tazewell County	Warren County
Property Tax Revenue					
Real Property Tax	\$693.81	\$473.24	\$215.14	\$212.63	\$430.58
Public Service Corporation Property Taxes	\$21.88	\$1,629.89	\$29.58	\$13.35	\$14.62
General Personal Property Tax	\$109.93	\$87.69	\$113.02	\$75.96	\$116.78
Mobile Homes Property Tax	\$2.01	--	\$5.16	\$3.37	\$0.58
Machinery and Tools Tax	\$1.29	--	\$63.08	\$21.57	\$16.52
Merchants' Capital Tax	\$5.43	--	\$5.35	\$16.41	--
Property Tax Penalties	\$9.68	\$5.77	\$7.64	\$5.86	\$6.53
Property Tax Interest	\$5.06	\$10.85	\$1.73	\$3.78	\$5.31
Sub-Total	\$849.09	\$2,207.44	\$440.71	\$352.94	\$590.92
All Other Tax Revenue					
Local Sales and Use Taxes	\$66.37	\$25.57	\$32.97	\$88.89	\$51.27
Consumers' Utility Taxes	\$65.32	--	\$12.80	\$20.48	\$28.79
Business License Taxes	--	\$6.75	\$0.01	--	\$25.75
Franchise License Taxes	\$2.74	--	\$1.27	\$0.42	--
Motor Vehicle License Taxes	\$18.26	\$8.60	\$13.59	\$6.27	\$15.40
Bank Stock Tax	\$1.60	--	\$0.15	\$0.72	--
Taxes on Recordation and Wills	\$19.21	\$3.40	\$2.25	\$2.47	\$9.53
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$7.98	--	--	--	\$0.27
Restaurant Food Tax	\$31.16	--	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	\$14.79	--
E-911 Service Tax	\$14.33	\$8.57	\$10.46	\$9.18	\$9.63
Other Non-Property Taxes	\$18.00	\$2.30	\$2.96	--	\$1.51
Sub-Total	\$244.97	\$55.20	\$76.48	\$143.23	\$142.15
Non-Tax Revenue					
Permits, Fees, and Licenses	\$34.53	\$2.34	\$4.16	\$5.04	\$22.86
Fines and Forfeitures	\$5.12	\$3.47	\$17.30	\$0.69	\$0.30
Charges for Services	\$121.41	\$118.50	\$325.89	\$100.40	\$57.55
Investment of Funds	\$10.09	\$50.72	\$10.89	\$7.34	\$13.55
Rental of Property	\$1.15	\$13.79	\$3.95	\$0.61	\$3.52
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$76.80	\$62.21	\$20.15	\$36.22	\$150.73
Sub-Total	\$249.11	\$251.04	\$382.34	\$150.29	\$248.51
Grand Total	\$1,343.17	\$2,513.67	\$899.53	\$646.46	\$981.59

1

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Revenue Category	Washington County	Westmoreland County	Wise County	Wythe County	York County
Property Tax Revenue					
Real Property Tax	\$262.06	\$342.11	\$134.03	\$242.35	\$594.04
Public Service Corporation Property Taxes	\$14.01	\$15.35	\$9.67	\$21.27	\$56.32
General Personal Property Tax	\$55.67	\$75.54	\$50.95	\$84.60	\$119.83
Mobile Homes Property Tax	\$2.26	\$2.79	\$5.09	\$5.64	\$0.59
Machinery and Tools Tax	\$58.55	\$7.77	\$57.16	\$36.27	\$24.10
Merchants' Capital Tax	--	\$2.75	\$17.39	\$10.98	\$2.70
Property Tax Penalties	\$4.63	\$6.47	\$6.00	\$2.74	\$6.57
Property Tax Interest	\$3.19	\$3.59	\$2.12	\$3.32	\$2.89
Sub-Total	\$400.37	\$456.37	\$282.41	\$407.17	\$807.04
All Other Tax Revenue					
Local Sales and Use Taxes	\$85.43	\$32.10	\$56.34	\$90.93	\$85.39
Consumers' Utility Taxes	\$30.65	--	\$20.70	\$34.51	\$3.45
Business License Taxes	--	--	--	--	\$57.47
Franchise License Taxes	\$5.09	\$6.14	\$9.14	\$2.27	\$9.91
Motor Vehicle License Taxes	\$14.19	\$21.21	\$2.62	\$12.51	\$20.00
Bank Stock Tax	\$0.26	\$0.15	--	\$0.58	\$2.53
Taxes on Recordation and Wills	\$3.85	\$5.12	\$1.74	\$3.71	\$13.29
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$0.63	--	\$0.80	\$3.74	\$33.29
Restaurant Food Tax	--	--	--	\$20.46	\$53.32
Coal, Oil, and Gas Taxes	--	--	\$149.23	--	--
E-911 Service Tax	\$4.22	\$11.07	\$6.20	\$6.85	\$13.27
Other Non-Property Taxes	\$1.27	--	--	\$3.03	\$0.53
Sub-Total	\$145.61	\$75.79	\$246.75	\$178.60	\$292.44
Non-Tax Revenue					
Permits, Fees, and Licenses	\$3.73	\$10.61	\$1.21	\$5.20	\$11.36
Fines and Forfeitures	\$0.91	\$1.55	\$0.10	\$21.79	\$3.82
Charges for Services	\$99.93	\$205.87	\$86.54	\$232.13	\$156.01
Investment of Funds	\$6.13	\$13.90	\$7.87	\$27.31	\$15.60
Rental of Property	\$5.49	\$0.38	\$1.49	\$0.14	\$17.15
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	\$0.36	--	--	--	--
Miscellaneous Non-Tax Sources	\$16.90	\$29.92	\$7.39	\$22.81	\$17.82
Sub-Total	\$133.45	\$262.23	\$104.61	\$309.39	\$221.77
Grand Total	\$679.42	\$794.38	\$633.77	\$895.16	\$1,321.24

1

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Revenue Category	Alexandria City	Bedford City	Bristol City	Buena Vista City	Charlottesville City
Property Tax Revenue					
Real Property Tax	\$1,209.37	\$343.08	\$402.65	\$312.42	\$676.70
Public Service Corporation Property Taxes	\$34.17	\$14.17	\$9.09	\$15.94	\$38.82
General Personal Property Tax	\$283.58	\$98.41	\$29.06	\$162.68	\$108.85
Mobile Homes Property Tax	--	--	\$0.91	\$0.38	\$0.20
Machinery and Tools Tax	\$3.76	\$86.09	\$101.76	\$14.03	\$2.77
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$11.27	\$5.38	\$3.76	\$6.42	\$6.91
Property Tax Interest	\$2.63	\$4.77	\$3.54	\$2.60	\$3.81
Sub-Total	\$1,544.79	\$551.91	\$550.77	\$514.46	\$838.06
All Other Tax Revenue					
Local Sales and Use Taxes	\$152.30	\$133.57	\$187.58	\$50.49	\$196.63
Consumers' Utility Taxes	\$125.28	--	\$22.12	\$75.08	\$158.31
Business License Taxes	\$166.67	\$51.07	\$68.11	\$24.04	\$101.73
Franchise License Taxes	\$7.69	\$4.53	\$9.93	\$8.80	\$8.54
Motor Vehicle License Taxes	\$17.13	\$15.54	\$11.60	\$16.57	\$13.04
Bank Stock Tax	\$9.70	\$20.99	\$14.37	\$6.80	\$19.72
Taxes on Recordation and Wills	\$13.65	\$7.37	\$5.76	\$3.39	\$5.09
Tobacco Taxes	\$11.97	\$18.88	\$10.91	--	\$7.16
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$39.03	\$8.99	\$19.98	\$2.33	\$37.49
Restaurant Food Tax	\$64.19	\$75.26	\$145.13	\$23.80	\$96.31
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$7.87	\$15.37	\$7.03	\$11.03	\$9.19
Other Non-Property Taxes	\$8.86	--	--	\$20.47	--
Sub-Total	\$624.33	\$351.58	\$502.53	\$242.83	\$653.20
Non-Tax Revenue					
Permits, Fees, and Licenses	\$31.64	\$2.97	\$3.10	\$4.72	\$12.77
Fines and Forfeitures	\$29.47	\$3.57	\$12.84	\$5.25	\$14.43
Charges for Services	\$120.66	\$181.62	\$376.03	\$239.56	\$298.48
Investment of Funds	\$49.70	\$42.86	\$9.77	\$17.88	\$15.28
Rental of Property	\$17.90	\$2.18	\$9.77	\$4.00	\$7.97
Payments in Lieu of Taxes from Enterprise Activities	--	--	\$20.27	--	--
Interlocal Revenue-Sharing Payments	--	\$66.26	--	--	\$162.88
Miscellaneous Non-Tax Sources	\$29.07	\$30.76	\$98.52	\$53.01	\$52.49
Sub-Total	\$278.44	\$330.22	\$530.31	\$324.42	\$564.31
Grand Total	\$2,447.56	\$1,233.71	\$1,583.61	\$1,081.71	\$2,055.57

1

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Revenue Category	Chesapeake City	Colonial Heights City	Covington City	Danville City	Emporia City
Property Tax Revenue					
Real Property Tax	\$666.04	\$684.61	\$250.21	\$264.96	\$357.59
Public Service Corporation Property Taxes	\$46.64	\$19.29	\$23.62	\$8.79	\$30.88
General Personal Property Tax	\$136.28	\$167.09	\$77.04	\$93.72	\$129.73
Mobile Homes Property Tax	\$0.79	--	\$2.12	\$0.71	--
Machinery and Tools Tax	\$11.71	\$6.63	\$641.46	\$29.00	\$39.64
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$8.12	\$2.91	\$6.66	\$5.66	\$6.57
Property Tax Interest	\$3.13	\$16.36	\$3.83	\$3.60	\$3.24
Sub-Total	\$872.70	\$896.90	\$1,004.93	\$406.43	\$567.65
All Other Tax Revenue					
Local Sales and Use Taxes	\$121.59	\$338.98	\$207.12	\$138.02	\$201.80
Consumers' Utility Taxes	\$75.02	\$81.91	\$92.07	\$41.88	\$90.16
Business License Taxes	\$84.29	\$118.36	\$70.40	\$71.15	\$102.49
Franchise License Taxes	\$8.88	\$4.01	\$4.65	\$23.86	\$7.33
Motor Vehicle License Taxes	\$19.87	\$19.56	\$13.17	\$19.41	\$14.37
Bank Stock Tax	\$3.56	\$6.30	\$19.47	\$16.14	\$21.66
Taxes on Recordation and Wills	\$6.67	\$3.40	\$0.65	\$2.56	\$4.52
Tobacco Taxes	\$13.19	--	--	--	--
Admission and Amusement Taxes	\$2.60	--	--	--	--
Transient Occupancy Tax	\$10.03	\$7.09	\$0.65	\$1.97	\$49.21
Restaurant Food Tax	\$63.34	\$167.61	\$56.73	\$76.24	\$153.33
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$11.98	\$7.88	\$2.27	\$4.31	\$42.91
Other Non-Property Taxes	\$4.74	--	\$5.53	\$3.05	--
Sub-Total	\$425.74	\$755.10	\$472.71	\$398.58	\$687.79
Non-Tax Revenue					
Permits, Fees, and Licenses	\$9.37	\$10.48	\$2.37	\$3.98	\$6.93
Fines and Forfeitures	\$10.64	\$15.55	\$3.68	\$11.06	\$127.71
Charges for Services	\$84.45	\$146.94	\$214.05	\$149.87	\$246.94
Investment of Funds	\$11.04	\$14.61	\$14.25	\$32.04	\$61.07
Rental of Property	\$13.28	\$4.07	\$0.53	\$8.75	\$0.17
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$23.33	\$47.88	\$83.08	\$37.11	\$52.50
Sub-Total	\$152.11	\$239.52	\$317.95	\$242.79	\$495.32
Grand Total	\$1,450.55	\$1,891.52	\$1,795.60	\$1,047.81	\$1,750.75

1

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Revenue Category	Fairfax City	Falls Church City	Franklin City	Fredericksburg City	Galax City
Property Tax Revenue					
Real Property Tax	\$1,169.50	\$1,616.00	\$374.84	\$730.44	\$316.32
Public Service Corporation Property Taxes	\$49.03	\$30.56	\$12.31	\$47.35	\$14.93
General Personal Property Tax	\$200.28	\$316.64	\$109.88	\$159.94	\$67.56
Mobile Homes Property Tax	--	--	--	--	\$2.18
Machinery and Tools Tax	\$2.62	--	\$1.86	\$6.99	\$98.85
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$8.20	\$8.09	\$8.63	\$6.89	\$5.57
Property Tax Interest	\$3.04	\$3.98	\$13.29	\$1.40	\$4.76
Sub-Total	\$1,432.67	\$1,975.27	\$520.81	\$953.00	\$510.17
All Other Tax Revenue					
Local Sales and Use Taxes	\$398.65	\$308.02	\$151.34	\$413.97	\$249.41
Consumers' Utility Taxes	\$117.41	\$119.80	\$89.41	\$127.14	\$44.53
Business License Taxes	\$309.64	\$217.46	\$78.76	\$173.34	\$97.52
Franchise License Taxes	\$12.20	\$10.38	\$7.11	\$11.04	\$4.25
Motor Vehicle License Taxes	\$21.01	\$19.76	\$17.92	\$8.45	\$12.56
Bank Stock Tax	\$26.98	\$9.19	\$10.66	\$24.72	\$17.40
Taxes on Recordation and Wills	\$5.60	\$13.06	\$2.04	\$10.07	\$3.50
Tobacco Taxes	\$27.10	\$20.76	\$22.01	\$7.47	--
Admission and Amusement Taxes	--	\$1.95	--	\$6.88	\$3.19
Transient Occupancy Tax	\$20.23	\$12.99	\$11.81	\$25.72	--
Restaurant Food Tax	\$82.51	\$132.18	\$86.70	\$210.24	\$92.81
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$15.71	\$17.57	\$20.06	\$6.64	\$11.18
Other Non-Property Taxes	--	\$1.17	\$21.84	--	\$7.66
Sub-Total	\$1,037.05	\$884.29	\$519.67	\$1,025.69	\$544.01
Non-Tax Revenue					
Permits, Fees, and Licenses	\$44.50	\$28.57	\$4.79	\$20.77	\$4.00
Fines and Forfeitures	\$41.54	\$44.73	\$6.99	\$18.38	\$9.98
Charges for Services	\$48.87	\$222.56	\$242.40	\$248.25	\$372.60
Investment of Funds	\$27.28	\$37.17	\$7.51	\$30.82	\$30.58
Rental of Property	\$57.41	\$13.19	\$8.23	\$2.17	\$0.71
Payments in Lieu of Taxes from Enterprise Activities	--	\$8.03	\$7.59	--	--
Interlocal Revenue-Sharing Payments	--	--	\$132.21	--	--
Miscellaneous Non-Tax Sources	\$27.03	\$86.79	\$147.77	\$60.50	\$21.78
Sub-Total	\$246.63	\$441.03	\$557.50	\$380.89	\$439.66
Grand Total	\$2,716.35	\$3,300.60	\$1,597.97	\$2,359.57	\$1,493.83

1

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Revenue Category	Hampton City	Harrisonburg City	Hopewell City	Lexington City	Lynchburg City
Property Tax Revenue					
Real Property Tax	\$485.56	\$268.46	\$404.82	\$345.80	\$468.34
Public Service Corporation Property Taxes	\$22.93	\$7.96	\$37.27	\$13.90	\$33.93
General Personal Property Tax	\$64.18	\$83.99	\$76.17	\$62.03	\$154.32
Mobile Homes Property Tax	\$0.21	\$0.16	--	\$0.14	--
Machinery and Tools Tax	\$11.84	\$58.52	\$247.64	--	\$28.28
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$8.80	\$2.90	\$3.73	\$3.44	\$11.31
Property Tax Interest	\$7.82	\$1.41	\$5.04	\$2.07	--
Sub-Total	\$601.33	\$423.40	\$774.66	\$427.38	\$696.17
All Other Tax Revenue					
Local Sales and Use Taxes	\$80.55	\$202.05	\$74.27	\$89.07	\$182.04
Consumers' Utility Taxes	\$69.75	\$41.64	\$51.04	\$75.43	\$100.13
Business License Taxes	\$65.01	\$103.78	\$59.43	\$62.21	\$65.98
Franchise License Taxes	\$8.48	\$7.70	\$5.63	\$6.86	\$12.31
Motor Vehicle License Taxes	\$17.75	\$11.48	\$17.17	\$6.73	\$19.09
Bank Stock Tax	\$2.44	\$10.93	\$6.80	\$10.31	\$16.43
Taxes on Recordation and Wills	\$2.19	\$5.92	\$6.06	\$4.56	\$4.74
Tobacco Taxes	\$16.87	--	--	--	\$8.47
Admission and Amusement Taxes	\$7.50	\$3.74	--	--	\$4.37
Transient Occupancy Tax	\$15.77	\$22.26	\$13.85	\$14.20	\$19.38
Restaurant Food Tax	\$70.91	\$111.61	\$40.02	\$69.02	\$105.08
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$15.06	\$9.84	\$11.61	\$8.29	\$14.73
Other Non-Property Taxes	\$1.68	\$2.82	\$2.47	\$3.94	--
Sub-Total	\$373.98	\$533.79	\$288.35	\$350.62	\$552.75
Non-Tax Revenue					
Permits, Fees, and Licenses	\$10.05	\$5.91	\$2.66	\$30.90	\$11.12
Fines and Forfeitures	\$7.72	\$8.79	\$2.49	\$13.99	\$11.88
Charges for Services	\$224.37	\$111.43	\$172.38	\$393.86	\$275.14
Investment of Funds	\$9.24	\$19.79	\$20.31	\$41.22	\$26.98
Rental of Property	\$6.33	\$6.86	\$2.24	\$3.02	\$8.12
Payments in Lieu of Taxes from Enterprise Activities	--	\$15.40	--	--	\$24.77
Interlocal Revenue-Sharing Payments	--	--	--	\$134.45	--
Miscellaneous Non-Tax Sources	\$34.97	\$19.30	\$51.53	\$63.02	\$52.76
Sub-Total	\$292.69	\$187.48	\$251.61	\$680.46	\$410.77
Grand Total	\$1,267.99	\$1,144.68	\$1,314.62	\$1,458.46	\$1,659.68

1

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FY 2002

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Manassas City	Manassas Park City	Martinsville City	Newport News City	Norfolk City
Property Tax Revenue					
Real Property Tax	\$864.50	\$788.20	\$298.05	\$510.42	\$492.82
Public Service Corporation Property Taxes	\$25.34	\$22.67	\$17.37	\$27.12	\$41.50
General Personal Property Tax	\$117.33	\$172.03	\$74.47	\$104.64	\$115.31
Mobile Homes Property Tax	\$0.25	--	--	\$1.35	\$0.07
Machinery and Tools Tax	\$159.41	\$2.71	\$20.86	\$69.56	\$29.48
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$10.12	\$6.91	\$4.96	\$6.87	\$3.91
Property Tax Interest	\$13.66	\$6.63	\$3.72	\$1.49	\$7.60
Sub-Total	\$1,190.61	\$999.15	\$419.42	\$721.45	\$690.69
All Other Tax Revenue					
Local Sales and Use Taxes	\$126.33	\$126.36	\$119.94	\$99.04	\$107.98
Consumers' Utility Taxes	\$41.56	\$72.29	\$87.14	\$60.81	\$162.06
Business License Taxes	\$56.68	\$56.43	\$93.60	\$63.36	\$79.68
Franchise License Taxes	\$10.73	\$9.08	\$11.79	\$19.28	\$15.05
Motor Vehicle License Taxes	\$18.34	\$13.30	\$15.25	\$18.86	\$15.54
Bank Stock Tax	\$7.79	\$0.47	\$22.99	\$4.01	\$5.34
Taxes on Recordation and Wills	\$9.95	\$9.17	\$5.87	\$4.28	\$3.71
Tobacco Taxes	\$9.49	\$13.62	--	\$16.32	\$18.29
Admission and Amusement Taxes	--	--	--	\$3.23	\$16.88
Transient Occupancy Tax	\$2.98	--	--	\$9.55	\$21.06
Restaurant Food Tax	\$52.07	\$18.31	\$55.97	\$58.21	\$82.43
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$7.19	\$6.66	\$13.18	\$16.38	\$14.97
Other Non-Property Taxes	\$8.72	\$2.37	\$0.30	\$3.47	\$0.88
Sub-Total	\$351.84	\$328.07	\$426.04	\$376.81	\$543.86
Non-Tax Revenue					
Permits, Fees, and Licenses	\$29.93	\$5.99	\$0.87	\$16.80	\$12.75
Fines and Forfeitures	\$18.28	\$10.54	\$14.04	\$10.06	\$6.59
Charges for Services	\$141.66	\$123.24	\$332.10	\$197.61	\$120.01
Investment of Funds	\$26.42	\$8.38	\$14.93	\$15.72	\$14.01
Rental of Property	\$0.37	\$1.90	\$28.26	\$74.21	\$22.47
Payments in Lieu of Taxes from Enterprise Activities	\$36.03	--	\$14.22	\$7.58	\$14.09
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$141.82	\$40.27	\$27.32	\$14.83	\$22.11
Sub-Total	\$394.50	\$190.33	\$431.74	\$336.81	\$212.02
Grand Total	\$1,936.96	\$1,517.55	\$1,277.20	\$1,435.07	\$1,446.57

1

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2002.

Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "2002 Provisional & 2001 Final Population Estimates" (electronic dataset), January 29, 2003.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/¹
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2002

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Norton City	Petersburg City	Poquoson City	Portsmouth City	Radford City
Property Tax Revenue					
Real Property Tax	\$245.81	\$441.43	\$709.38	\$431.00	\$229.40
Public Service Corporation Property Taxes	\$59.12	\$48.35	\$16.16	\$32.77	\$8.28
General Personal Property Tax	\$45.88	\$83.86	\$108.98	\$97.74	\$27.03
Mobile Homes Property Tax	\$4.46	\$0.60	\$1.57	\$0.04	\$0.48
Machinery and Tools Tax	\$15.03	\$69.73	--	\$23.55	\$51.41
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$6.42	\$10.12	\$7.63	\$12.17	\$5.21
Property Tax Interest	\$6.37	\$7.26	\$2.54	\$3.65	\$0.65
Sub-Total	\$383.09	\$661.35	\$846.25	\$600.92	\$322.46
All Other Tax Revenue					
Local Sales and Use Taxes	\$340.78	\$92.28	\$34.40	\$46.66	\$51.37
Consumers' Utility Taxes	\$60.05	\$70.76	\$36.50	\$124.13	\$59.91
Business License Taxes	\$176.53	\$72.91	\$26.69	\$47.45	\$21.65
Franchise License Taxes	\$9.75	--	\$7.63	\$6.85	\$5.94
Motor Vehicle License Taxes	\$7.65	\$18.72	\$24.63	\$18.58	\$10.80
Bank Stock Tax	\$30.85	\$6.69	\$2.35	\$4.08	\$6.83
Taxes on Recordation and Wills	\$2.87	\$3.67	\$10.75	\$5.01	\$4.70
Tobacco Taxes	\$0.01	\$4.48	\$16.68	\$17.90	--
Admission and Amusement Taxes	--	\$0.76	--	\$3.08	--
Transient Occupancy Tax	\$28.86	\$5.89	--	\$9.78	\$5.66
Restaurant Food Tax	\$146.85	\$30.25	\$34.57	\$46.72	\$34.03
Coal, Oil, and Gas Taxes	\$29.10	--	--	--	--
E-911 Service Tax	\$10.72	\$23.49	\$14.73	\$16.10	\$4.98
Other Non-Property Taxes	--	--	--	\$0.52	--
Sub-Total	\$844.02	\$329.92	\$208.94	\$346.86	\$205.87
Non-Tax Revenue					
Permits, Fees, and Licenses	\$1.76	\$4.07	\$12.60	\$6.37	\$1.11
Fines and Forfeitures	\$20.32	\$12.75	\$1.96	\$2.32	\$5.52
Charges for Services	\$444.93	\$150.52	\$148.04	\$163.16	\$152.89
Investment of Funds	\$11.37	\$4.59	\$7.63	\$6.05	\$10.06
Rental of Property	\$80.57	\$7.22	\$3.63	\$16.95	\$5.64
Payments in Lieu of Taxes from Enterprise Activities	--	\$2.87	--	\$7.75	\$123.97
Interlocal Revenue-Sharing Payments	--	--	--	--	\$10.44
Miscellaneous Non-Tax Sources	\$9.52	\$15.59	\$18.76	\$27.48	\$15.04
Sub-Total	\$568.48	\$197.62	\$192.62	\$230.08	\$324.65
Grand Total	\$1,795.59	\$1,188.89	\$1,247.81	\$1,177.86	\$852.98

1

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Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2002.

Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "2002 Provisional & 2001 Final Population Estimates" (electronic dataset), January 29, 2003.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/¹
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2002

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Richmond City	Roanoke City	Salem City	Staunton City	Suffolk City
Property Tax Revenue					
Real Property Tax	\$775.29	\$521.09	\$594.40	\$411.66	\$539.11
Public Service Corporation Property Taxes	\$52.35	\$41.11	\$17.50	\$27.90	\$28.40
General Personal Property Tax	\$121.49	\$123.59	\$208.35	\$72.82	\$91.58
Mobile Homes Property Tax	\$0.19	\$0.23	--	\$0.06	\$2.43
Machinery and Tools Tax	\$86.96	\$39.85	\$103.78	\$9.91	\$19.91
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$12.25	\$6.86	\$5.05	\$6.11	\$6.14
Property Tax Interest	\$12.83	\$4.58	\$3.00	\$1.53	\$2.12
Sub-Total	\$1,061.38	\$737.32	\$932.08	\$529.99	\$689.69
All Other Tax Revenue					
Local Sales and Use Taxes	\$113.51	\$184.10	\$199.16	\$148.69	\$74.79
Consumers' Utility Taxes	\$165.85	\$137.86	\$45.26	\$59.92	\$98.36
Business License Taxes	\$114.78	\$118.83	\$136.74	\$71.44	\$51.43
Franchise License Taxes	\$23.52	\$17.45	\$7.33	\$9.25	\$2.94
Motor Vehicle License Taxes	\$18.18	\$18.60	\$11.04	\$16.74	\$17.78
Bank Stock Tax	\$26.39	\$10.70	\$12.84	\$9.06	\$3.04
Taxes on Recordation and Wills	\$0.28	\$4.94	\$7.13	\$3.98	\$7.54
Tobacco Taxes	--	\$21.44	--	--	\$13.35
Admission and Amusement Taxes	\$7.12	\$4.21	\$7.56	--	\$4.36
Transient Occupancy Tax	\$19.33	\$21.54	\$15.30	\$9.59	\$2.99
Restaurant Food Tax	\$67.97	\$74.59	\$78.29	\$59.50	\$37.60
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$30.61	\$11.97	\$8.18	\$21.69	\$10.40
Other Non-Property Taxes	\$2.07	\$3.09	\$12.63	\$0.61	--
Sub-Total	\$589.61	\$629.32	\$541.45	\$410.47	\$324.56
Non-Tax Revenue					
Permits, Fees, and Licenses	\$16.78	\$12.03	\$10.81	\$4.44	\$20.88
Fines and Forfeitures	\$42.93	\$11.61	\$6.27	\$3.59	\$5.19
Charges for Services	\$169.12	\$158.98	\$153.21	\$241.23	\$168.12
Investment of Funds	\$2.36	\$11.97	\$24.55	\$21.29	\$14.48
Rental of Property	\$2.58	\$11.58	\$10.94	\$1.20	\$9.64
Payments in Lieu of Taxes from Enterprise Activities	\$84.64	--	\$50.80	\$24.44	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$64.89	\$7.11	\$23.38	\$23.69	\$14.15
Sub-Total	\$383.29	\$213.27	\$279.96	\$319.88	\$232.47
Grand Total	\$2,034.28	\$1,579.91	\$1,753.49	\$1,260.34	\$1,246.72

1

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Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2002.

Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "2002 Provisional & 2001 Final Population Estimates" (electronic dataset), January 29, 2003.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/¹
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2002

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Virginia Beach City	Waynesboro City	Williamsburg City	Winchester City
Property Tax Revenue				
Real Property Tax	\$667.84	\$415.30	\$400.21	\$440.59
Public Service Corporation Property Taxes	\$21.02	\$45.42	\$22.21	\$16.19
General Personal Property Tax	\$97.34	\$95.25	\$29.21	\$176.85
Mobile Homes Property Tax	\$0.35	\$0.67	\$0.26	\$0.06
Machinery and Tools Tax	\$2.07	\$189.89	\$97.17	\$62.67
Merchants' Capital Tax	--	--	--	--
Property Tax Penalties	\$5.27	\$7.35	\$5.25	\$4.87
Property Tax Interest	\$2.07	\$7.53	\$1.75	\$2.61
Sub-Total	\$795.97	\$761.43	\$556.07	\$703.85
All Other Tax Revenue				
Local Sales and Use Taxes	\$95.17	\$119.95	\$352.29	\$347.46
Consumers' Utility Taxes	\$84.67	\$85.42	\$32.50	\$125.03
Business License Taxes	\$67.23	\$64.70	\$130.87	\$182.58
Franchise License Taxes	\$10.33	\$5.99	\$15.70	\$20.39
Motor Vehicle License Taxes	\$18.10	\$16.11	--	\$20.08
Bank Stock Tax	\$5.69	\$6.64	\$15.28	\$21.93
Taxes on Recordation and Wills	\$0.16	\$4.27	\$8.80	\$6.55
Tobacco Taxes	\$19.61	\$5.69	--	\$12.78
Admission and Amusement Taxes	\$8.85	--	--	\$4.03
Transient Occupancy Tax	\$32.20	\$11.47	\$331.78	\$18.65
Restaurant Food Tax	\$74.71	\$68.02	\$428.94	\$118.18
Coal, Oil, and Gas Taxes	--	--	--	--
E-911 Service Tax	\$14.64	\$4.85	\$15.00	\$22.45
Other Non-Property Taxes	--	\$2.64	--	--
Sub-Total	\$431.38	\$395.75	\$1,331.15	\$900.11
Non-Tax Revenue				
Permits, Fees, and Licenses	\$9.55	\$5.19	\$14.03	\$9.83
Fines and Forfeitures	\$10.65	\$8.51	\$22.80	\$7.07
Charges for Services	\$113.52	\$201.67	\$97.42	\$85.43
Investment of Funds	\$12.71	\$27.06	\$72.59	\$12.08
Rental of Property	\$6.19	\$8.64	\$16.24	\$3.85
Payments in Lieu of Taxes from Enterprise Activities	\$0.06	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--
Miscellaneous Non-Tax Sources	\$75.44	\$34.47	\$92.43	\$32.45
Sub-Total	\$228.10	\$285.54	\$315.51	\$150.71
Grand Total	\$1,455.44	\$1,442.72	\$2,202.73	\$1,754.67

1

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Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2002,

Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "2002 Provisional & 2001 Final Population Estimates" (electronic dataset), January 29, 2003.

Staff, Commission on Local Government

Table 3.1
Percentage Distribution/¹
of
Local Revenue by Category and Jurisdictional Class
for
Counties and Cities in Virginia
FY 2002
[The symbol '-' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Counties	Cities	All Jurisdictions
Property Tax Revenue			
Real Property Tax	49.08%	38.84%	45.49%
Public Service Corporation Property Taxes	2.60%	2.03%	2.40%
General Personal Property Tax	10.50%	7.59%	9.48%
Mobile Homes Property Tax	0.10%	0.03%	0.08%
Machinery and Tools Tax	1.67%	2.34%	1.91%
Merchants' Capital Tax	0.16%	--	0.11%
Property Tax Penalties	0.48%	0.47%	0.48%
Property Tax Interest	0.21%	0.30%	0.24%
Sub-Total	64.82%	51.60%	60.18%
All Other Tax Revenue			
Local Sales and Use Taxes	6.74%	8.07%	7.21%
Consumers' Utility Taxes	3.23%	6.35%	4.32%
Business License Taxes	3.50%	5.55%	4.22%
Franchise License Taxes	0.33%	0.77%	0.48%
Motor Vehicle License Taxes	1.26%	1.11%	1.21%
Bank Stock Tax	0.30%	0.58%	0.40%
Taxes on Recordation and Wills	0.78%	0.27%	0.60%
Tobacco Taxes	0.03%	0.82%	0.31%
Admission and Amusement Taxes	0.002%	0.36%	0.13%
Transient Occupancy Tax	0.67%	1.32%	0.90%
Restaurant Food Tax	0.78%	4.73%	2.17%
Coal, Oil, and Gas Taxes	0.29%	0.003%	0.19%
E-911 Service Tax	0.79%	0.94%	0.84%
Other Non-Property Taxes	0.50%	0.15%	0.38%
Sub-Total	19.20%	31.02%	23.35%
Non-Tax Revenue			
Permits, Fees, and Licenses	1.81%	0.82%	1.46%
Fines and Forfeitures	0.55%	0.90%	0.67%
Charges for Services	9.68%	9.92%	9.76%
Investment of Funds	1.51%	1.03%	1.34%
Rental of Property	0.59%	0.98%	0.73%
Payments in Lieu of Taxes from Enterprise Activities	0.06%	0.81%	0.32%
Interlocal Revenue-Sharing Payments	0.01%	0.24%	0.09%
Miscellaneous Non-Tax Sources	1.78%	2.67%	2.09%
Sub-Total	15.98%	17.38%	16.47%
Grand Total	100.00%	100.00%	100.00%

1

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2002, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/¹
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2002

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Accomack County	Albemarle County	Alleghany County	Amelia County	Amherst County
Property Tax Revenue					
Real Property Tax	38.88%	46.59%	21.89%	33.34%	34.54%
Public Service Corporation Property Taxes	2.35%	1.72%	2.63%	1.72%	2.35%
General Personal Property Tax	13.57%	10.59%	6.98%	9.52%	9.08%
Mobile Homes Property Tax	--	0.07%	0.16%	0.31%	0.56%
Machinery and Tools Tax	3.58%	0.80%	29.62%	0.30%	6.34%
Merchants' Capital Tax	--	--	--	--	1.22%
Property Tax Penalties	1.14%	0.56%	0.49%	1.05%	0.75%
Property Tax Interest	1.20%	0.18%	0.13%	0.33%	0.28%
Sub-Total	60.73%	60.52%	61.90%	46.57%	55.11%
All Other Tax Revenue					
Local Sales and Use Taxes	8.29%	8.56%	3.19%	5.27%	9.11%
Consumers' Utility Taxes	4.56%	5.29%	2.02%	4.23%	6.59%
Business License Taxes	0.18%	5.96%	1.59%	1.62%	0.67%
Franchise License Taxes	1.05%	0.44%	0.14%	0.11%	--
Motor Vehicle License Taxes	1.78%	1.56%	1.39%	2.76%	3.02%
Bank Stock Tax	0.24%	0.30%	0.01%	0.47%	0.48%
Taxes on Recordation and Wills	0.71%	0.99%	0.08%	0.55%	0.58%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	1.32%	1.20%	0.34%	--	0.13%
Restaurant Food Tax	--	3.21%	1.15%	--	3.00%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.96%	0.74%	0.15%	0.70%	1.83%
Other Non-Property Taxes	0.004%	--	1.06%	0.37%	--
Sub-Total	19.09%	28.25%	11.12%	16.07%	25.40%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.02%	1.08%	0.23%	1.12%	0.82%
Fines and Forfeitures	0.16%	0.20%	0.10%	0.04%	0.38%
Charges for Services	15.52%	8.14%	13.86%	30.10%	12.73%
Investment of Funds	1.20%	0.63%	3.53%	2.75%	1.06%
Rental of Property	0.41%	0.45%	0.002%	0.13%	1.45%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	1.86%	0.73%	9.26%	3.23%	3.04%
Sub-Total	20.18%	11.23%	26.98%	37.36%	19.49%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2002, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/¹
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2002

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Appomattox County	Arlington County	Augusta County	Bath County	Bedford County
Property Tax Revenue					
Real Property Tax	45.75%	48.81%	39.52%	18.94%	46.84%
Public Service Corporation Property Taxes	4.59%	1.78%	2.26%	63.36%	2.56%
General Personal Property Tax	9.97%	8.68%	7.20%	0.51%	12.20%
Mobile Homes Property Tax	0.80%	--	0.51%	0.08%	0.47%
Machinery and Tools Tax	2.07%	0.03%	4.02%	0.02%	3.92%
Merchants' Capital Tax	0.74%	--	--	--	0.18%
Property Tax Penalties	0.83%	0.35%	0.50%	0.10%	0.82%
Property Tax Interest	0.42%	0.06%	0.30%	0.05%	0.40%
Sub-Total	65.17%	59.72%	54.31%	83.06%	67.38%
All Other Tax Revenue					
Local Sales and Use Taxes	7.49%	5.18%	6.45%	6.07%	4.19%
Consumers' Utility Taxes	6.21%	1.37%	5.10%	--	2.84%
Business License Taxes	--	8.76%	3.84%	0.01%	0.0004%
Franchise License Taxes	0.08%	0.31%	0.44%	--	0.36%
Motor Vehicle License Taxes	3.17%	0.68%	3.18%	0.27%	2.52%
Bank Stock Tax	--	0.23%	0.21%	0.15%	0.16%
Taxes on Recordation and Wills	0.44%	0.44%	0.80%	0.57%	1.05%
Tobacco Taxes	--	0.11%	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	2.42%	0.72%	--	0.21%
Restaurant Food Tax	--	3.67%	3.37%	--	1.49%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	--	0.77%	1.39%	--	0.0004%
Other Non-Property Taxes	0.34%	3.68%	0.94%	0.16%	--
Sub-Total	17.74%	27.62%	26.44%	7.23%	12.82%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.61%	1.35%	1.04%	0.29%	1.18%
Fines and Forfeitures	0.15%	2.22%	0.20%	0.001%	0.31%
Charges for Services	12.11%	5.89%	13.89%	6.45%	13.62%
Investment of Funds	1.54%	1.41%	2.13%	0.96%	2.73%
Rental of Property	0.55%	0.43%	0.91%	0.43%	0.19%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.14%	1.36%	1.06%	1.57%	1.78%
Sub-Total	17.10%	12.66%	19.25%	9.72%	19.80%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2002, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/¹
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2002

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Bland County	Botetourt County	Brunswick County	Buchanan County	Buckingham County
Property Tax Revenue					
Real Property Tax	31.01%	43.03%	29.87%	25.21%	36.17%
Public Service Corporation Property Taxes	2.01%	3.40%	2.39%	1.55%	4.16%
General Personal Property Tax	9.94%	10.97%	15.81%	5.59%	15.09%
Mobile Homes Property Tax	0.81%	0.22%	0.46%	0.34%	0.70%
Machinery and Tools Tax	3.63%	7.84%	2.13%	8.04%	1.11%
Merchants' Capital Tax	3.14%	--	1.04%	0.63%	0.53%
Property Tax Penalties	0.37%	0.57%	1.04%	0.35%	1.37%
Property Tax Interest	0.48%	0.25%	0.52%	0.67%	0.84%
Sub-Total	51.39%	66.29%	53.25%	42.38%	59.96%
All Other Tax Revenue					
Local Sales and Use Taxes	4.21%	5.85%	5.42%	4.92%	4.66%
Consumers' Utility Taxes	3.71%	1.71%	4.02%	2.80%	5.56%
Business License Taxes	--	1.78%	--	--	--
Franchise License Taxes	0.04%	0.28%	0.59%	0.26%	--
Motor Vehicle License Taxes	2.69%	2.31%	3.12%	--	3.60%
Bank Stock Tax	0.26%	0.30%	--	0.38%	0.23%
Taxes on Recordation and Wills	0.40%	0.74%	0.39%	0.13%	0.60%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.09%	0.36%	--	0.09%	--
Restaurant Food Tax	1.57%	2.82%	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	29.23%	--
E-911 Service Tax	2.73%	0.99%	1.84%	1.65%	2.11%
Other Non-Property Taxes	0.50%	0.63%	--	3.78%	0.54%
Sub-Total	16.19%	17.77%	15.37%	43.24%	17.30%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.32%	0.86%	0.65%	0.15%	0.63%
Fines and Forfeitures	1.88%	0.62%	1.09%	0.002%	0.02%
Charges for Services	26.32%	7.86%	21.88%	9.57%	12.38%
Investment of Funds	1.69%	1.49%	2.22%	1.17%	1.62%
Rental of Property	--	1.30%	0.39%	0.04%	0.69%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	0.21%	--	--	--
Miscellaneous Non-Tax Sources	1.22%	3.59%	5.14%	3.45%	7.40%
Sub-Total	32.42%	15.93%	31.38%	14.38%	22.74%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Table 3.2

Percentage Distribution/¹
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FY 2002

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Revenue Category	Campbell County	Caroline County	Carroll County	Charles City County	Charlotte County
Property Tax Revenue					
Real Property Tax	28.68%	39.30%	32.81%	36.45%	36.35%
Public Service Corporation Property Taxes	2.70%	6.40%	1.75%	3.19%	3.47%
General Personal Property Tax	10.33%	12.72%	6.73%	8.72%	8.50%
Mobile Homes Property Tax	0.69%	0.28%	0.56%	0.11%	0.89%
Machinery and Tools Tax	12.37%	1.18%	7.19%	0.73%	4.89%
Merchants' Capital Tax	2.98%	--	1.08%	0.24%	0.29%
Property Tax Penalties	0.64%	1.35%	0.28%	0.88%	0.58%
Property Tax Interest	0.31%	0.97%	0.47%	0.41%	0.29%
Sub-Total	58.71%	62.21%	50.88%	50.73%	55.25%
All Other Tax Revenue					
Local Sales and Use Taxes	7.91%	4.77%	5.97%	2.18%	5.02%
Consumers' Utility Taxes	3.07%	3.67%	1.94%	2.38%	2.29%
Business License Taxes	0.13%	2.47%	--	--	--
Franchise License Taxes	1.60%	0.01%	0.21%	0.33%	--
Motor Vehicle License Taxes	3.21%	2.42%	2.93%	1.71%	3.04%
Bank Stock Tax	0.46%	0.16%	0.06%	0.12%	--
Taxes on Recordation and Wills	0.59%	0.53%	0.44%	0.33%	0.55%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	1.14%	0.40%	--	--
Restaurant Food Tax	--	3.40%	1.25%	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.44%	0.73%	1.18%	0.65%	2.24%
Other Non-Property Taxes	--	0.31%	0.48%	0.23%	0.30%
Sub-Total	18.41%	19.61%	14.86%	7.93%	13.44%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.53%	1.52%	0.63%	0.80%	0.47%
Fines and Forfeitures	0.14%	1.88%	0.01%	0.24%	1.64%
Charges for Services	13.51%	11.91%	30.54%	34.00%	18.83%
Investment of Funds	2.04%	0.63%	0.78%	2.71%	1.65%
Rental of Property	0.29%	0.52%	0.48%	1.77%	2.54%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	6.37%	1.72%	1.82%	1.82%	6.17%
Sub-Total	22.88%	18.18%	34.26%	41.34%	31.31%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Table 3.2

Percentage Distribution/¹
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FY 2002

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Revenue Category	Chesterfield County	Clarke County	Craig County	Culpeper County	Cumberland County
Property Tax Revenue					
Real Property Tax	48.14%	49.80%	45.34%	41.93%	41.02%
Public Service Corporation Property Taxes	3.64%	2.18%	0.37%	2.71%	5.17%
General Personal Property Tax	10.47%	11.20%	6.41%	12.32%	17.43%
Mobile Homes Property Tax	0.06%	0.01%	0.38%	0.08%	--
Machinery and Tools Tax	1.34%	1.47%	0.33%	4.50%	1.05%
Merchants' Capital Tax	--	--	0.24%	--	--
Property Tax Penalties	0.50%	0.69%	0.69%	0.64%	1.47%
Property Tax Interest	0.20%	0.41%	0.23%	0.37%	0.96%
Sub-Total	64.35%	65.76%	53.99%	62.56%	67.10%
All Other Tax Revenue					
Local Sales and Use Taxes	8.30%	4.08%	2.62%	10.09%	4.03%
Consumers' Utility Taxes	2.81%	3.63%	4.99%	3.50%	4.31%
Business License Taxes	4.58%	0.13%	--	0.003%	1.14%
Franchise License Taxes	0.89%	0.17%	0.16%	--	0.46%
Motor Vehicle License Taxes	1.69%	1.33%	2.60%	1.39%	2.60%
Bank Stock Tax	0.28%	--	--	--	--
Taxes on Recordation and Wills	0.65%	0.86%	0.51%	1.01%	0.36%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.89%	0.06%	--	0.01%	--
Restaurant Food Tax	--	--	0.74%	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.10%	1.91%	--	1.25%	0.74%
Other Non-Property Taxes	0.05%	0.15%	0.28%	--	--
Sub-Total	21.24%	12.33%	11.89%	17.25%	13.65%
Non-Tax Revenue					
Permits, Fees, and Licenses	2.43%	2.86%	1.02%	1.96%	1.08%
Fines and Forfeitures	0.34%	0.40%	0.003%	0.11%	0.13%
Charges for Services	9.55%	7.44%	23.01%	12.73%	13.73%
Investment of Funds	0.87%	1.90%	2.47%	1.68%	1.94%
Rental of Property	0.49%	0.46%	0.41%	0.07%	0.12%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	0.73%	8.84%	7.21%	3.62%	2.25%
Sub-Total	14.41%	21.91%	34.12%	20.18%	19.25%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Table 3.2

Percentage Distribution/¹
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Local Revenue by Category and Jurisdiction
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Counties and Cities in Virginia
FY 2002

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Revenue Category	Dickenson County	Dinwiddie County	Essex County	Fairfax County	Fauquier County
Property Tax Revenue					
Real Property Tax	32.14%	44.01%	43.39%	55.55%	51.24%
Public Service Corporation Property Taxes	2.69%	3.18%	2.06%	1.57%	3.98%
General Personal Property Tax	5.43%	15.80%	12.68%	11.05%	12.77%
Mobile Homes Property Tax	0.43%	0.31%	0.60%	0.01%	--
Machinery and Tools Tax	4.19%	7.83%	2.09%	0.34%	0.47%
Merchants' Capital Tax	0.45%	--	0.42%	--	--
Property Tax Penalties	0.31%	0.89%	0.93%	0.36%	0.86%
Property Tax Interest	0.81%	0.41%	0.48%	0.03%	0.52%
Sub-Total	46.45%	72.44%	62.66%	68.91%	69.84%
All Other Tax Revenue					
Local Sales and Use Taxes	3.58%	3.56%	14.43%	5.68%	5.30%
Consumers' Utility Taxes	3.55%	4.32%	3.25%	3.88%	2.43%
Business License Taxes	--	1.71%	--	4.14%	0.96%
Franchise License Taxes	0.16%	0.28%	0.16%	0.04%	0.28%
Motor Vehicle License Taxes	--	2.10%	2.25%	0.84%	1.41%
Bank Stock Tax	--	0.46%	--	0.21%	0.09%
Taxes on Recordation and Wills	0.11%	0.38%	0.14%	0.78%	1.14%
Tobacco Taxes	--	--	--	0.08%	--
Admission and Amusement Taxes	--	0.14%	--	--	--
Transient Occupancy Tax	0.08%	0.01%	--	0.29%	--
Restaurant Food Tax	--	1.67%	--	--	--
Coal, Oil, and Gas Taxes	27.20%	--	--	--	--
E-911 Service Tax	2.16%	1.20%	1.18%	0.64%	0.92%
Other Non-Property Taxes	0.36%	0.67%	0.30%	0.16%	--
Sub-Total	37.21%	16.52%	21.71%	16.72%	12.52%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.17%	1.14%	0.65%	1.66%	1.28%
Fines and Forfeitures	0.07%	0.61%	0.43%	0.47%	0.47%
Charges for Services	8.74%	6.04%	10.09%	8.87%	13.34%
Investment of Funds	0.73%	0.97%	0.90%	1.38%	1.24%
Rental of Property	0.94%	0.79%	0.23%	0.99%	0.51%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	5.67%	1.48%	3.35%	1.01%	0.81%
Sub-Total	16.33%	11.04%	15.63%	14.37%	17.64%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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Table 3.2

Percentage Distribution/¹
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FY 2002

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Revenue Category	Floyd County	Fluvanna County	Franklin County	Frederick County	Giles County
Property Tax Revenue					
Real Property Tax	45.32%	42.32%	45.31%	32.51%	28.87%
Public Service Corporation Property Taxes	2.46%	6.31%	1.95%	1.86%	6.36%
General Personal Property Tax	8.78%	12.14%	9.93%	15.49%	9.20%
Mobile Homes Property Tax	0.60%	0.11%	0.72%	0.29%	0.47%
Machinery and Tools Tax	1.80%	0.26%	1.01%	6.77%	17.27%
Merchants' Capital Tax	0.46%	--	1.60%	--	1.65%
Property Tax Penalties	0.60%	1.18%	0.67%	0.76%	0.89%
Property Tax Interest	0.32%	0.34%	0.40%	0.32%	0.62%
Sub-Total	60.33%	62.68%	61.59%	57.99%	65.34%
All Other Tax Revenue					
Local Sales and Use Taxes	4.74%	3.42%	9.72%	7.40%	8.13%
Consumers' Utility Taxes	6.60%	4.98%	5.24%	3.90%	1.89%
Business License Taxes	--	--	0.01%	3.98%	--
Franchise License Taxes	0.43%	0.85%	0.64%	0.28%	0.52%
Motor Vehicle License Taxes	4.03%	2.32%	2.75%	1.46%	1.20%
Bank Stock Tax	0.01%	0.17%	0.66%	0.11%	--
Taxes on Recordation and Wills	0.20%	1.41%	0.95%	1.16%	0.37%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	0.32%	1.15%	0.24%
Restaurant Food Tax	--	--	1.79%	0.75%	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.91%	1.10%	0.81%	0.65%	1.12%
Other Non-Property Taxes	0.41%	--	--	0.03%	0.42%
Sub-Total	18.32%	14.26%	22.90%	20.87%	13.89%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.86%	1.84%	1.01%	1.71%	0.40%
Fines and Forfeitures	0.13%	0.23%	0.02%	0.09%	0.06%
Charges for Services	15.71%	12.68%	9.10%	14.61%	15.50%
Investment of Funds	1.31%	5.78%	2.48%	2.05%	1.35%
Rental of Property	0.56%	0.10%	0.08%	0.41%	2.06%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.76%	2.43%	2.82%	2.27%	1.40%
Sub-Total	21.34%	23.06%	15.51%	21.14%	20.77%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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FY 2002

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Revenue Category	Gloucester County	Goochland County	Grayson County	Greene County	Greensville County
Property Tax Revenue					
Real Property Tax	50.75%	55.52%	37.07%	39.59%	22.24%
Public Service Corporation Property Taxes	1.70%	2.59%	1.66%	2.11%	2.38%
General Personal Property Tax	8.06%	12.87%	7.01%	8.69%	9.88%
Mobile Homes Property Tax	0.43%	0.06%	0.68%	--	0.59%
Machinery and Tools Tax	0.35%	0.91%	1.97%	6.34%	7.33%
Merchants' Capital Tax	--	--	0.37%	--	--
Property Tax Penalties	0.79%	0.83%	0.46%	1.15%	0.85%
Property Tax Interest	0.44%	0.30%	0.44%	0.44%	0.28%
Sub-Total	62.53%	73.09%	49.65%	58.33%	43.56%
All Other Tax Revenue					
Local Sales and Use Taxes	6.99%	5.12%	4.28%	5.08%	2.54%
Consumers' Utility Taxes	3.99%	3.14%	5.35%	2.50%	4.19%
Business License Taxes	2.58%	2.05%	--	1.37%	1.50%
Franchise License Taxes	0.26%	0.16%	0.06%	0.26%	0.32%
Motor Vehicle License Taxes	2.24%	1.91%	1.99%	2.38%	1.70%
Bank Stock Tax	0.46%	0.19%	0.08%	0.06%	--
Taxes on Recordation and Wills	0.67%	1.29%	0.51%	0.92%	0.23%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.19%	--	0.004%	0.02%	0.47%
Restaurant Food Tax	3.08%	--	--	2.49%	0.62%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.81%	0.52%	1.26%	1.25%	1.45%
Other Non-Property Taxes	0.30%	0.27%	0.53%	--	0.65%
Sub-Total	21.58%	14.65%	14.07%	16.32%	13.68%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.86%	2.35%	2.27%	1.50%	0.45%
Fines and Forfeitures	0.22%	0.26%	0.01%	0.59%	9.92%
Charges for Services	11.93%	6.30%	28.39%	19.22%	23.33%
Investment of Funds	0.48%	1.76%	1.63%	0.56%	2.96%
Rental of Property	0.06%	0.25%	0.42%	0.63%	1.48%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.34%	1.35%	3.54%	2.84%	4.62%
Sub-Total	15.90%	12.26%	36.27%	25.35%	42.76%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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FY 2002

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Revenue Category	Halifax County	Hanover County	Henrico County	Henry County	Highland County
Property Tax Revenue					
Real Property Tax	27.21%	47.35%	44.26%	30.12%	56.10%
Public Service Corporation Property Taxes	13.25%	2.23%	2.14%	1.73%	3.40%
General Personal Property Tax	8.51%	14.02%	11.50%	6.77%	6.30%
Mobile Homes Property Tax	0.48%	0.06%	0.01%	0.44%	0.18%
Machinery and Tools Tax	5.42%	2.36%	1.58%	11.30%	0.01%
Merchants' Capital Tax	--	0.63%	--	--	0.001%
Property Tax Penalties	0.61%	0.57%	0.17%	0.56%	0.33%
Property Tax Interest	0.34%	0.24%	0.08%	0.41%	0.37%
Sub-Total	55.81%	67.45%	59.74%	51.32%	66.69%
All Other Tax Revenue					
Local Sales and Use Taxes	9.56%	10.62%	11.62%	10.17%	2.96%
Consumers' Utility Taxes	5.67%	3.37%	1.26%	12.18%	4.12%
Business License Taxes	0.58%	0.39%	5.89%	3.37%	--
Franchise License Taxes	0.46%	1.02%	0.72%	0.57%	0.04%
Motor Vehicle License Taxes	2.95%	1.93%	1.38%	2.72%	1.71%
Bank Stock Tax	--	0.38%	2.27%	0.56%	0.55%
Taxes on Recordation and Wills	0.69%	1.56%	0.55%	0.43%	0.64%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.07%	0.62%	1.75%	0.26%	--
Restaurant Food Tax	--	--	--	4.06%	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.76%	0.58%	0.75%	0.34%	--
Other Non-Property Taxes	0.47%	--	1.25%	--	0.24%
Sub-Total	22.21%	20.48%	27.45%	34.65%	10.25%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.50%	1.32%	1.03%	0.39%	0.85%
Fines and Forfeitures	0.19%	0.37%	0.50%	0.38%	0.27%
Charges for Services	16.20%	8.34%	6.80%	10.30%	16.16%
Investment of Funds	1.64%	0.87%	2.38%	0.60%	3.19%
Rental of Property	1.25%	0.28%	0.10%	0.46%	0.85%
Payments in Lieu of Taxes from Enterprise Activities	--	--	1.05%	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.20%	0.90%	0.96%	1.89%	1.74%
Sub-Total	21.98%	12.07%	12.81%	14.02%	23.06%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2002, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/¹
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2002

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Isle of Wight County	James City County	King & Queen County	King George County	King William County
Property Tax Revenue					
Real Property Tax	36.82%	49.55%	30.15%	30.53%	43.57%
Public Service Corporation Property Taxes	2.18%	1.59%	1.66%	1.46%	2.19%
General Personal Property Tax	9.93%	9.64%	9.18%	6.45%	9.61%
Mobile Homes Property Tax	0.48%	--	0.51%	0.20%	--
Machinery and Tools Tax	20.13%	5.95%	2.09%	2.37%	12.60%
Merchants' Capital Tax	--	--	0.13%	--	0.49%
Property Tax Penalties	0.59%	0.46%	0.60%	0.59%	0.80%
Property Tax Interest	0.41%	0.24%	0.56%	0.39%	0.49%
Sub-Total	70.54%	67.44%	44.88%	41.98%	69.77%
All Other Tax Revenue					
Local Sales and Use Taxes	4.27%	7.34%	2.23%	3.88%	4.42%
Consumers' Utility Taxes	1.71%	--	2.79%	1.41%	3.00%
Business License Taxes	0.90%	4.36%	--	3.69%	--
Franchise License Taxes	0.77%	0.22%	0.15%	0.18%	0.29%
Motor Vehicle License Taxes	1.28%	0.05%	1.95%	1.64%	2.11%
Bank Stock Tax	--	--	0.13%	0.16%	0.47%
Taxes on Recordation and Wills	0.92%	0.71%	0.26%	0.52%	0.60%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.07%	2.27%	--	0.15%	--
Restaurant Food Tax	--	4.21%	--	1.92%	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.54%	0.94%	0.84%	0.96%	1.23%
Other Non-Property Taxes	0.32%	0.28%	0.25%	0.39%	--
Sub-Total	11.78%	20.37%	8.62%	14.89%	12.11%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.18%	2.02%	0.66%	32.00%	0.98%
Fines and Forfeitures	0.14%	0.23%	1.03%	0.58%	0.50%
Charges for Services	12.47%	7.26%	40.88%	7.55%	11.95%
Investment of Funds	2.16%	1.41%	2.19%	0.88%	2.42%
Rental of Property	0.32%	0.02%	1.01%	0.13%	0.35%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	0.24%	--	--	--	--
Miscellaneous Non-Tax Sources	1.17%	1.27%	0.74%	1.99%	1.91%
Sub-Total	17.68%	12.19%	46.50%	43.12%	18.12%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Staff, Commission on Local Government

Table 3.2

Percentage Distribution/¹
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Local Revenue by Category and Jurisdiction
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Counties and Cities in Virginia
FY 2002

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Lancaster County	Lee County	Loudoun County	Louisa County	Lunenburg County
Property Tax Revenue					
Real Property Tax	61.97%	37.04%	57.84%	32.22%	28.24%
Public Service Corporation Property Taxes	1.97%	3.63%	1.85%	40.58%	1.95%
General Personal Property Tax	11.61%	7.31%	12.56%	4.98%	16.67%
Mobile Homes Property Tax	--	0.77%	0.003%	0.01%	0.52%
Machinery and Tools Tax	0.03%	6.10%	0.28%	1.37%	2.01%
Merchants' Capital Tax	0.66%	0.57%	--	0.22%	0.38%
Property Tax Penalties	0.87%	1.03%	0.34%	0.49%	0.65%
Property Tax Interest	0.32%	1.49%	0.17%	0.22%	0.10%
Sub-Total	77.42%	57.93%	73.04%	80.09%	50.51%
All Other Tax Revenue					
Local Sales and Use Taxes	8.31%	9.69%	7.36%	3.25%	4.04%
Consumers' Utility Taxes	--	4.97%	1.98%	1.49%	4.28%
Business License Taxes	--	--	3.23%	0.59%	--
Franchise License Taxes	0.10%	0.12%	0.21%	0.03%	--
Motor Vehicle License Taxes	1.65%	1.75%	0.81%	1.17%	2.21%
Bank Stock Tax	0.10%	0.45%	0.05%	--	--
Taxes on Recordation and Wills	0.88%	0.44%	1.09%	0.73%	0.51%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	0.01%	--	--	--
Transient Occupancy Tax	--	0.02%	0.58%	--	--
Restaurant Food Tax	--	--	--	--	--
Coal, Oil, and Gas Taxes	--	4.34%	--	--	--
E-911 Service Tax	0.73%	--	0.37%	--	1.46%
Other Non-Property Taxes	0.34%	--	--	--	0.29%
Sub-Total	12.11%	21.80%	15.67%	7.26%	12.79%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.14%	0.24%	2.70%	1.09%	0.69%
Fines and Forfeitures	0.14%	0.02%	0.32%	0.22%	0.14%
Charges for Services	7.71%	13.16%	4.19%	8.59%	28.12%
Investment of Funds	0.52%	2.82%	1.63%	1.32%	4.29%
Rental of Property	0.36%	0.46%	0.18%	0.02%	0.72%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	0.58%	3.56%	2.28%	1.39%	2.75%
Sub-Total	10.46%	20.27%	11.29%	12.64%	36.70%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Table 3.2

Percentage Distribution/¹
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Local Revenue by Category and Jurisdiction
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Counties and Cities in Virginia
FY 2002

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Revenue Category	Madison County	Mathews County	Mecklenburg County	Middlesex County	Montgomery County
Property Tax Revenue					
Real Property Tax	44.01%	52.55%	40.40%	48.94%	47.74%
Public Service Corporation Property Taxes	2.02%	1.53%	1.93%	1.77%	1.12%
General Personal Property Tax	10.94%	12.43%	18.36%	16.98%	9.92%
Mobile Homes Property Tax	0.08%	0.71%	0.45%	0.78%	0.50%
Machinery and Tools Tax	0.71%	0.88%	4.06%	0.05%	3.81%
Merchants' Capital Tax	1.41%	--	1.37%	0.28%	2.74%
Property Tax Penalties	0.57%	0.69%	0.61%	0.72%	0.78%
Property Tax Interest	0.31%	0.23%	0.14%	0.43%	0.29%
Sub-Total	60.05%	69.03%	67.33%	69.97%	66.91%
All Other Tax Revenue					
Local Sales and Use Taxes	5.76%	3.19%	9.74%	6.32%	11.61%
Consumers' Utility Taxes	5.21%	3.38%	1.32%	3.63%	2.38%
Business License Taxes	--	1.22%	--	0.001%	--
Franchise License Taxes	0.47%	0.42%	0.07%	0.24%	0.11%
Motor Vehicle License Taxes	2.78%	2.10%	2.72%	2.19%	1.03%
Bank Stock Tax	0.50%	0.49%	--	0.31%	0.07%
Taxes on Recordation and Wills	0.44%	0.52%	0.68%	0.99%	0.74%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	0.06%	--	0.003%
Restaurant Food Tax	2.35%	--	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	2.21%	1.39%	2.74%	1.58%	0.11%
Other Non-Property Taxes	--	0.31%	0.01%	--	0.30%
Sub-Total	19.72%	13.02%	17.34%	15.27%	16.35%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.05%	0.84%	0.63%	1.61%	0.43%
Fines and Forfeitures	2.15%	0.15%	0.28%	0.12%	0.32%
Charges for Services	13.41%	9.25%	12.80%	8.07%	11.96%
Investment of Funds	0.60%	1.31%	0.86%	1.82%	0.82%
Rental of Property	0.37%	0.52%	0.26%	0.95%	0.58%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.66%	5.88%	0.50%	2.19%	2.61%
Sub-Total	20.23%	17.95%	15.34%	14.76%	16.73%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Staff, Commission on Local Government

Table 3.2

Percentage Distribution/¹
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Local Revenue by Category and Jurisdiction
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Counties and Cities in Virginia
FY 2002

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Nelson County	New Kent County	Northampton County	Northumberland County	Nottoway County
Property Tax Revenue					
Real Property Tax	54.34%	52.62%	41.65%	53.61%	30.52%
Public Service Corporation Property Taxes	3.42%	3.30%	1.87%	1.63%	3.47%
General Personal Property Tax	8.12%	11.92%	13.73%	12.48%	11.03%
Mobile Homes Property Tax	0.27%	0.11%	0.21%	0.38%	0.26%
Machinery and Tools Tax	0.13%	0.04%	0.59%	1.30%	2.13%
Merchants' Capital Tax	--	--	0.61%	0.52%	--
Property Tax Penalties	0.69%	0.97%	0.40%	0.74%	0.88%
Property Tax Interest	0.70%	0.62%	0.77%	0.55%	0.54%
Sub-Total	67.66%	69.58%	59.82%	71.21%	48.82%
All Other Tax Revenue					
Local Sales and Use Taxes	4.75%	3.94%	8.06%	3.96%	8.77%
Consumers' Utility Taxes	2.87%	2.25%	4.96%	--	4.58%
Business License Taxes	0.18%	4.01%	0.001%	--	1.25%
Franchise License Taxes	0.49%	--	0.45%	0.29%	0.15%
Motor Vehicle License Taxes	1.87%	2.17%	1.62%	2.46%	1.49%
Bank Stock Tax	0.49%	--	--	0.83%	--
Taxes on Recordation and Wills	1.05%	1.36%	1.13%	0.72%	0.31%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	0.03%	--	--	--
Transient Occupancy Tax	1.20%	--	0.86%	--	0.15%
Restaurant Food Tax	2.85%	--	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.51%	1.31%	0.84%	0.82%	1.09%
Other Non-Property Taxes	--	0.66%	--	0.34%	0.24%
Sub-Total	17.27%	15.73%	17.92%	9.41%	18.04%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.53%	2.10%	0.96%	1.76%	0.54%
Fines and Forfeitures	0.29%	0.64%	0.55%	0.05%	0.04%
Charges for Services	7.52%	3.38%	17.89%	14.46%	20.77%
Investment of Funds	0.82%	2.36%	0.94%	1.08%	4.16%
Rental of Property	0.16%	0.19%	0.27%	0.02%	3.01%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	4.75%	6.01%	1.66%	2.01%	4.63%
Sub-Total	15.07%	14.69%	22.26%	19.38%	33.14%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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Staff, Commission on Local Government

Table 3.2

Percentage Distribution/¹
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FY 2002

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Orange County	Page County	Patrick County	Pittsylvania County	Powhatan County
Property Tax Revenue					
Real Property Tax	47.54%	38.16%	34.49%	38.65%	56.09%
Public Service Corporation Property Taxes	3.32%	2.55%	1.92%	3.78%	2.36%
General Personal Property Tax	9.13%	14.71%	9.68%	12.65%	10.91%
Mobile Homes Property Tax	0.22%	--	0.85%	1.12%	0.02%
Machinery and Tools Tax	4.97%	4.53%	6.32%	4.11%	1.16%
Merchants' Capital Tax	0.48%	--	--	0.63%	--
Property Tax Penalties	0.77%	0.68%	0.39%	1.25%	0.84%
Property Tax Interest	0.26%	0.50%	0.12%	0.60%	0.46%
Sub-Total	66.69%	61.15%	53.77%	62.80%	71.84%
All Other Tax Revenue					
Local Sales and Use Taxes	5.85%	6.66%	5.31%	5.97%	4.10%
Consumers' Utility Taxes	3.63%	--	6.14%	5.17%	3.86%
Business License Taxes	--	0.71%	--	0.22%	0.27%
Franchise License Taxes	0.24%	0.27%	0.01%	0.07%	0.49%
Motor Vehicle License Taxes	2.02%	1.93%	3.95%	4.30%	2.62%
Bank Stock Tax	0.12%	--	0.41%	0.06%	0.45%
Taxes on Recordation and Wills	1.02%	0.61%	0.38%	0.78%	0.85%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.10%	1.69%	--	--	--
Restaurant Food Tax	0.34%	1.49%	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.36%	2.17%	1.97%	3.36%	1.29%
Other Non-Property Taxes	0.26%	--	0.53%	0.48%	0.39%
Sub-Total	14.95%	15.53%	18.71%	20.40%	14.31%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.37%	0.92%	0.49%	0.37%	4.68%
Fines and Forfeitures	0.01%	0.01%	0.20%	0.06%	0.28%
Charges for Services	13.07%	19.30%	19.83%	11.95%	6.22%
Investment of Funds	1.26%	0.75%	0.81%	1.66%	0.36%
Rental of Property	0.43%	0.20%	0.03%	0.95%	1.17%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.21%	2.15%	6.16%	1.81%	1.14%
Sub-Total	18.36%	23.33%	27.52%	16.80%	13.85%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

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FY 2002

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Revenue Category	Prince Edward County	Prince George County	Prince William County	Pulaski County	Rappahannock County
Property Tax Revenue					
Real Property Tax	31.59%	47.05%	51.94%	28.37%	62.33%
Public Service Corporation Property Taxes	2.43%	2.40%	2.56%	1.72%	2.13%
General Personal Property Tax	10.30%	14.75%	7.68%	10.41%	7.81%
Mobile Homes Property Tax	0.52%	0.32%	0.03%	0.19%	0.0004%
Machinery and Tools Tax	1.22%	0.23%	0.08%	9.04%	--
Merchants' Capital Tax	2.87%	--	--	0.99%	--
Property Tax Penalties	0.87%	0.41%	0.56%	0.44%	0.65%
Property Tax Interest	0.41%	0.24%	0.43%	0.50%	0.48%
Sub-Total	50.21%	65.40%	63.27%	51.66%	73.39%
All Other Tax Revenue					
Local Sales and Use Taxes	16.17%	4.45%	6.98%	6.81%	3.78%
Consumers' Utility Taxes	3.65%	3.46%	4.01%	3.66%	3.67%
Business License Taxes	--	1.82%	2.79%	--	--
Franchise License Taxes	0.46%	0.41%	0.18%	0.27%	0.48%
Motor Vehicle License Taxes	1.75%	2.00%	1.07%	1.49%	2.03%
Bank Stock Tax	--	0.25%	0.11%	0.04%	0.10%
Taxes on Recordation and Wills	0.61%	0.57%	0.89%	0.37%	1.12%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	0.02%	--	--	--
Transient Occupancy Tax	--	0.84%	0.45%	0.75%	--
Restaurant Food Tax	--	2.13%	--	2.34%	1.23%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.55%	1.67%	0.39%	0.55%	1.07%
Other Non-Property Taxes	--	0.34%	0.05%	0.35%	--
Sub-Total	23.20%	17.97%	16.92%	16.61%	13.48%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.52%	1.46%	3.99%	0.38%	1.42%
Fines and Forfeitures	0.13%	1.06%	0.42%	0.17%	0.38%
Charges for Services	18.97%	10.70%	10.64%	26.11%	8.17%
Investment of Funds	2.69%	1.14%	2.46%	0.92%	1.00%
Rental of Property	2.51%	0.99%	0.17%	2.87%	0.10%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	1.77%	1.28%	2.12%	1.27%	2.07%
Sub-Total	26.59%	16.62%	19.81%	31.72%	13.13%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

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FY 2002

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Richmond County	Roanoke County	Rockbridge County	Rockingham County	Russell County
Property Tax Revenue					
Real Property Tax	30.52%	51.29%	38.27%	40.17%	25.44%
Public Service Corporation Property Taxes	3.49%	2.09%	2.94%	1.75%	8.49%
General Personal Property Tax	11.11%	10.51%	8.55%	10.51%	7.34%
Mobile Homes Property Tax	0.24%	0.06%	0.26%	0.03%	0.48%
Machinery and Tools Tax	0.31%	0.91%	0.83%	7.17%	5.39%
Merchants' Capital Tax	0.65%	--	--	1.30%	0.11%
Property Tax Penalties	0.50%	0.41%	0.98%	0.68%	0.43%
Property Tax Interest	0.35%	0.13%	0.28%	0.31%	0.78%
Sub-Total	47.15%	65.41%	52.11%	61.92%	48.46%
All Other Tax Revenue					
Local Sales and Use Taxes	14.33%	5.81%	8.06%	5.60%	6.87%
Consumers' Utility Taxes	0.77%	4.44%	3.80%	2.48%	5.18%
Business License Taxes	--	4.05%	2.49%	--	--
Franchise License Taxes	0.11%	1.93%	0.12%	0.42%	0.10%
Motor Vehicle License Taxes	2.25%	1.62%	1.93%	1.79%	1.74%
Bank Stock Tax	--	0.43%	0.53%	0.02%	--
Taxes on Recordation and Wills	0.43%	0.68%	0.76%	0.62%	0.38%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	0.10%	--	--	--
Transient Occupancy Tax	--	0.64%	2.63%	0.14%	--
Restaurant Food Tax	--	2.47%	4.77%	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	5.74%
E-911 Service Tax	1.52%	1.11%	0.77%	0.59%	2.71%
Other Non-Property Taxes	--	--	--	--	--
Sub-Total	19.41%	23.29%	25.86%	11.67%	22.71%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.80%	0.66%	1.42%	0.93%	0.37%
Fines and Forfeitures	0.33%	0.67%	0.18%	0.33%	0.07%
Charges for Services	23.80%	7.61%	17.81%	15.95%	20.18%
Investment of Funds	1.27%	1.45%	0.52%	1.64%	1.39%
Rental of Property	1.84%	0.38%	0.51%	0.40%	0.03%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	0.02%	--	--	--
Miscellaneous Non-Tax Sources	5.40%	0.51%	1.59%	7.16%	6.78%
Sub-Total	33.44%	11.30%	22.03%	26.41%	28.83%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2002, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/¹
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2002

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Scott County	Shenandoah County	Smyth County	Southampton County	Spotsylvania County
Property Tax Revenue					
Real Property Tax	41.07%	42.94%	30.26%	38.96%	50.53%
Public Service Corporation Property Taxes	3.68%	2.66%	2.91%	2.40%	1.84%
General Personal Property Tax	6.37%	11.68%	10.58%	11.64%	10.16%
Mobile Homes Property Tax	0.91%	0.30%	0.53%	0.43%	0.12%
Machinery and Tools Tax	0.89%	5.03%	5.00%	7.58%	0.88%
Merchants' Capital Tax	0.89%	0.62%	0.89%	1.36%	--
Property Tax Penalties	0.59%	0.76%	0.83%	0.96%	0.77%
Property Tax Interest	0.40%	0.30%	0.53%	0.38%	0.48%
Sub-Total	54.80%	64.29%	51.53%	63.71%	64.80%
All Other Tax Revenue					
Local Sales and Use Taxes	10.23%	7.65%	7.74%	2.49%	8.11%
Consumers' Utility Taxes	6.48%	3.76%	4.56%	6.27%	2.50%
Business License Taxes	--	--	--	0.65%	2.05%
Franchise License Taxes	1.53%	0.06%	0.58%	0.10%	1.60%
Motor Vehicle License Taxes	4.10%	2.01%	1.44%	2.31%	1.47%
Bank Stock Tax	0.03%	--	0.06%	--	0.28%
Taxes on Recordation and Wills	0.79%	0.63%	0.37%	0.59%	1.48%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.04%	0.26%	--	--	0.58%
Restaurant Food Tax	--	--	--	--	3.22%
Coal, Oil, and Gas Taxes	0.02%	--	--	--	--
E-911 Service Tax	3.73%	1.58%	1.38%	0.81%	0.77%
Other Non-Property Taxes	--	--	0.39%	--	0.04%
Sub-Total	26.95%	15.94%	16.51%	13.22%	22.09%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.56%	1.31%	0.30%	0.77%	2.14%
Fines and Forfeitures	0.47%	0.09%	0.08%	3.36%	0.29%
Charges for Services	12.20%	12.06%	26.89%	11.74%	7.98%
Investment of Funds	0.76%	3.04%	2.26%	0.82%	0.86%
Rental of Property	2.68%	0.28%	0.84%	0.81%	0.29%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	3.86%	--
Miscellaneous Non-Tax Sources	1.58%	2.99%	1.60%	1.71%	1.55%
Sub-Total	18.25%	19.76%	31.96%	23.07%	13.12%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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Percentage Distribution/¹
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FY 2002

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Revenue Category	Stafford County	Surry County	Sussex County	Tazewell County	Warren County
Property Tax Revenue					
Real Property Tax	51.65%	18.83%	23.92%	32.89%	43.87%
Public Service Corporation Property Taxes	1.63%	64.84%	3.29%	2.06%	1.49%
General Personal Property Tax	8.18%	3.49%	12.56%	11.75%	11.90%
Mobile Homes Property Tax	0.15%	--	0.57%	0.52%	0.06%
Machinery and Tools Tax	0.10%	--	7.01%	3.34%	1.68%
Merchants' Capital Tax	0.40%	--	0.59%	2.54%	--
Property Tax Penalties	0.72%	0.23%	0.85%	0.91%	0.67%
Property Tax Interest	0.38%	0.43%	0.19%	0.59%	0.54%
Sub-Total	63.22%	87.82%	48.99%	54.60%	60.20%
All Other Tax Revenue					
Local Sales and Use Taxes	4.94%	1.02%	3.67%	13.75%	5.22%
Consumers' Utility Taxes	4.86%	--	1.42%	3.17%	2.93%
Business License Taxes	--	0.27%	0.002%	--	2.62%
Franchise License Taxes	0.20%	--	0.14%	0.06%	--
Motor Vehicle License Taxes	1.36%	0.34%	1.51%	0.97%	1.57%
Bank Stock Tax	0.12%	--	0.02%	0.11%	--
Taxes on Recordation and Wills	1.43%	0.14%	0.25%	0.38%	0.97%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.59%	--	--	--	0.03%
Restaurant Food Tax	2.32%	--	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	2.29%	--
E-911 Service Tax	1.07%	0.34%	1.16%	1.42%	0.98%
Other Non-Property Taxes	1.34%	0.09%	0.33%	--	0.15%
Sub-Total	18.24%	2.20%	8.50%	22.16%	14.48%
Non-Tax Revenue					
Permits, Fees, and Licenses	2.57%	0.09%	0.46%	0.78%	2.33%
Fines and Forfeitures	0.38%	0.14%	1.92%	0.11%	0.03%
Charges for Services	9.04%	4.71%	36.23%	15.53%	5.86%
Investment of Funds	0.75%	2.02%	1.21%	1.14%	1.38%
Rental of Property	0.09%	0.55%	0.44%	0.09%	0.36%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	5.72%	2.47%	2.24%	5.60%	15.36%
Sub-Total	18.55%	9.99%	42.50%	23.25%	25.32%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Percentage Distribution/¹
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FY 2002

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Revenue Category	Washington County	Westmoreland County	Wise County	Wythe County	York County
Property Tax Revenue					
Real Property Tax	38.57%	43.07%	21.15%	27.07%	44.96%
Public Service Corporation Property Taxes	2.06%	1.93%	1.53%	2.38%	4.26%
General Personal Property Tax	8.19%	9.51%	8.04%	9.45%	9.07%
Mobile Homes Property Tax	0.33%	0.35%	0.80%	0.63%	0.04%
Machinery and Tools Tax	8.62%	0.98%	9.02%	4.05%	1.82%
Merchants' Capital Tax	--	0.35%	2.74%	1.23%	0.20%
Property Tax Penalties	0.68%	0.81%	0.95%	0.31%	0.50%
Property Tax Interest	0.47%	0.45%	0.34%	0.37%	0.22%
Sub-Total	58.93%	57.45%	44.56%	45.49%	61.08%
All Other Tax Revenue					
Local Sales and Use Taxes	12.57%	4.04%	8.89%	10.16%	6.46%
Consumers' Utility Taxes	4.51%	--	3.27%	3.86%	0.26%
Business License Taxes	--	--	--	--	4.35%
Franchise License Taxes	0.75%	0.77%	1.44%	0.25%	0.75%
Motor Vehicle License Taxes	2.09%	2.67%	0.41%	1.40%	1.51%
Bank Stock Tax	0.04%	0.02%	--	0.07%	0.19%
Taxes on Recordation and Wills	0.57%	0.64%	0.27%	0.41%	1.01%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.09%	--	0.13%	0.42%	2.52%
Restaurant Food Tax	--	--	--	2.29%	4.04%
Coal, Oil, and Gas Taxes	--	--	23.55%	--	--
E-911 Service Tax	0.62%	1.39%	0.98%	0.77%	1.00%
Other Non-Property Taxes	0.19%	--	--	0.34%	0.04%
Sub-Total	21.43%	9.54%	38.93%	19.95%	22.13%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.55%	1.34%	0.19%	0.58%	0.86%
Fines and Forfeitures	0.13%	0.20%	0.02%	2.43%	0.29%
Charges for Services	14.71%	25.92%	13.65%	25.93%	11.81%
Investment of Funds	0.90%	1.75%	1.24%	3.05%	1.18%
Rental of Property	0.81%	0.05%	0.24%	0.02%	1.30%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	0.05%	--	--	--	--
Miscellaneous Non-Tax Sources	2.49%	3.77%	1.17%	2.55%	1.35%
Sub-Total	19.64%	33.01%	16.51%	34.56%	16.79%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Table 3.2

Percentage Distribution/¹
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FY 2002

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Revenue Category	Alexandria City	Bedford City	Bristol City	Buena Vista City	Charlottesville City
Property Tax Revenue					
Real Property Tax	49.41%	27.81%	25.43%	28.88%	32.92%
Public Service Corporation Property Taxes	1.40%	1.15%	0.57%	1.47%	1.89%
General Personal Property Tax	11.59%	7.98%	1.84%	15.04%	5.30%
Mobile Homes Property Tax	--	--	0.06%	0.04%	0.01%
Machinery and Tools Tax	0.15%	6.98%	6.43%	1.30%	0.13%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.46%	0.44%	0.24%	0.59%	0.34%
Property Tax Interest	0.11%	0.39%	0.22%	0.24%	0.19%
Sub-Total	63.12%	44.74%	34.78%	47.56%	40.77%
All Other Tax Revenue					
Local Sales and Use Taxes	6.22%	10.83%	11.84%	4.67%	9.57%
Consumers' Utility Taxes	5.12%	--	1.40%	6.94%	7.70%
Business License Taxes	6.81%	4.14%	4.30%	2.22%	4.95%
Franchise License Taxes	0.31%	0.37%	0.63%	0.81%	0.42%
Motor Vehicle License Taxes	0.70%	1.26%	0.73%	1.53%	0.63%
Bank Stock Tax	0.40%	1.70%	0.91%	0.63%	0.96%
Taxes on Recordation and Wills	0.56%	0.60%	0.36%	0.31%	0.25%
Tobacco Taxes	0.49%	1.53%	0.69%	--	0.35%
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	1.59%	0.73%	1.26%	0.22%	1.82%
Restaurant Food Tax	2.62%	6.10%	9.16%	2.20%	4.69%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.32%	1.25%	0.44%	1.02%	0.45%
Other Non-Property Taxes	0.36%	--	--	1.89%	--
Sub-Total	25.51%	28.50%	31.73%	22.45%	31.78%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.29%	0.24%	0.20%	0.44%	0.62%
Fines and Forfeitures	1.20%	0.29%	0.81%	0.49%	0.70%
Charges for Services	4.93%	14.72%	23.75%	22.15%	14.52%
Investment of Funds	2.03%	3.47%	0.62%	1.65%	0.74%
Rental of Property	0.73%	0.18%	0.62%	0.37%	0.39%
Payments in Lieu of Taxes from Enterprise Activities	--	--	1.28%	--	--
Interlocal Revenue-Sharing Payments	--	5.37%	--	--	7.92%
Miscellaneous Non-Tax Sources	1.19%	2.49%	6.22%	4.90%	2.55%
Sub-Total	11.38%	26.77%	33.49%	29.99%	27.45%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Percentage Distribution/¹
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FY 2002

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Revenue Category	Chesapeake City	Colonial Heights City	Covington City	Danville City	Emporia City
Property Tax Revenue					
Real Property Tax	45.92%	36.19%	13.93%	25.29%	20.42%
Public Service Corporation Property Taxes	3.22%	1.02%	1.32%	0.84%	1.76%
General Personal Property Tax	9.40%	8.83%	4.29%	8.94%	7.41%
Mobile Homes Property Tax	0.05%	--	0.12%	0.07%	--
Machinery and Tools Tax	0.81%	0.35%	35.72%	2.77%	2.26%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.56%	0.15%	0.37%	0.54%	0.38%
Property Tax Interest	0.22%	0.87%	0.21%	0.34%	0.18%
Sub-Total	60.16%	47.42%	55.97%	38.79%	32.42%
All Other Tax Revenue					
Local Sales and Use Taxes	8.38%	17.92%	11.53%	13.17%	11.53%
Consumers' Utility Taxes	5.17%	4.33%	5.13%	4.00%	5.15%
Business License Taxes	5.81%	6.26%	3.92%	6.79%	5.85%
Franchise License Taxes	0.61%	0.21%	0.26%	2.28%	0.42%
Motor Vehicle License Taxes	1.37%	1.03%	0.73%	1.85%	0.82%
Bank Stock Tax	0.25%	0.33%	1.08%	1.54%	1.24%
Taxes on Recordation and Wills	0.46%	0.18%	0.04%	0.24%	0.26%
Tobacco Taxes	0.91%	--	--	--	--
Admission and Amusement Taxes	0.18%	--	--	--	--
Transient Occupancy Tax	0.69%	0.38%	0.04%	0.19%	2.81%
Restaurant Food Tax	4.37%	8.86%	3.16%	7.28%	8.76%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.83%	0.42%	0.13%	0.41%	2.45%
Other Non-Property Taxes	0.33%	--	0.31%	0.29%	--
Sub-Total	29.35%	39.92%	26.33%	38.04%	39.29%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.65%	0.55%	0.13%	0.38%	0.40%
Fines and Forfeitures	0.73%	0.82%	0.20%	1.06%	7.29%
Charges for Services	5.82%	7.77%	11.92%	14.30%	14.10%
Investment of Funds	0.76%	0.77%	0.79%	3.06%	3.49%
Rental of Property	0.92%	0.22%	0.03%	0.83%	0.01%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	1.61%	2.53%	4.63%	3.54%	3.00%
Sub-Total	10.49%	12.66%	17.71%	23.17%	28.29%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

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FY 2002

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Revenue Category	Fairfax City	Falls Church City	Franklin City	Fredericksburg City	Galax City
Property Tax Revenue					
Real Property Tax	43.05%	48.96%	23.46%	30.96%	21.18%
Public Service Corporation Property Taxes	1.81%	0.93%	0.77%	2.01%	1.00%
General Personal Property Tax	7.37%	9.59%	6.88%	6.78%	4.52%
Mobile Homes Property Tax	--	--	--	--	0.15%
Machinery and Tools Tax	0.10%	--	0.12%	0.30%	6.62%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.30%	0.25%	0.54%	0.29%	0.37%
Property Tax Interest	0.11%	0.12%	0.83%	0.06%	0.32%
Sub-Total	52.74%	59.85%	32.59%	40.39%	34.15%
All Other Tax Revenue					
Local Sales and Use Taxes	14.68%	9.33%	9.47%	17.54%	16.70%
Consumers' Utility Taxes	4.32%	3.63%	5.60%	5.39%	2.98%
Business License Taxes	11.40%	6.59%	4.93%	7.35%	6.53%
Franchise License Taxes	0.45%	0.31%	0.45%	0.47%	0.28%
Motor Vehicle License Taxes	0.77%	0.60%	1.12%	0.36%	0.84%
Bank Stock Tax	0.99%	0.28%	0.67%	1.05%	1.16%
Taxes on Recordation and Wills	0.21%	0.40%	0.13%	0.43%	0.23%
Tobacco Taxes	1.00%	0.63%	1.38%	0.32%	--
Admission and Amusement Taxes	--	0.06%	--	0.29%	0.21%
Transient Occupancy Tax	0.74%	0.39%	0.74%	1.09%	--
Restaurant Food Tax	3.04%	4.00%	5.43%	8.91%	6.21%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.58%	0.53%	1.26%	0.28%	0.75%
Other Non-Property Taxes	--	0.04%	1.37%	--	0.51%
Sub-Total	38.18%	26.79%	32.52%	43.47%	36.42%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.64%	0.87%	0.30%	0.88%	0.27%
Fines and Forfeitures	1.53%	1.36%	0.44%	0.78%	0.67%
Charges for Services	1.80%	6.74%	15.17%	10.52%	24.94%
Investment of Funds	1.00%	1.13%	0.47%	1.31%	2.05%
Rental of Property	2.11%	0.40%	0.52%	0.09%	0.05%
Payments in Lieu of Taxes from Enterprise Activities	--	0.24%	0.47%	--	--
Interlocal Revenue-Sharing Payments	--	--	8.27%	--	--
Miscellaneous Non-Tax Sources	1.00%	2.63%	9.25%	2.56%	1.46%
Sub-Total	9.08%	13.36%	34.89%	16.14%	29.43%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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FY 2002

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Hampton City	Harrisonburg City	Hopewell City	Lexington City	Lynchburg City
Property Tax Revenue					
Real Property Tax	38.29%	23.45%	30.79%	23.71%	28.22%
Public Service Corporation Property Taxes	1.81%	0.70%	2.84%	0.95%	2.04%
General Personal Property Tax	5.06%	7.34%	5.79%	4.25%	9.30%
Mobile Homes Property Tax	0.02%	0.01%	--	0.01%	--
Machinery and Tools Tax	0.93%	5.11%	18.84%	--	1.70%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.69%	0.25%	0.28%	0.24%	0.68%
Property Tax Interest	0.62%	0.12%	0.38%	0.14%	--
Sub-Total	47.42%	36.99%	58.93%	29.30%	41.95%
All Other Tax Revenue					
Local Sales and Use Taxes	6.35%	17.65%	5.65%	6.11%	10.97%
Consumers' Utility Taxes	5.50%	3.64%	3.88%	5.17%	6.03%
Business License Taxes	5.13%	9.07%	4.52%	4.27%	3.98%
Franchise License Taxes	0.67%	0.67%	0.43%	0.47%	0.74%
Motor Vehicle License Taxes	1.40%	1.00%	1.31%	0.46%	1.15%
Bank Stock Tax	0.19%	0.96%	0.52%	0.71%	0.99%
Taxes on Recordation and Wills	0.17%	0.52%	0.46%	0.31%	0.29%
Tobacco Taxes	1.33%	--	--	--	0.51%
Admission and Amusement Taxes	0.59%	0.33%	--	--	0.26%
Transient Occupancy Tax	1.24%	1.94%	1.05%	0.97%	1.17%
Restaurant Food Tax	5.59%	9.75%	3.04%	4.73%	6.33%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.19%	0.86%	0.88%	0.57%	0.89%
Other Non-Property Taxes	0.13%	0.25%	0.19%	0.27%	--
Sub-Total	29.49%	46.63%	21.93%	24.04%	33.30%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.79%	0.52%	0.20%	2.12%	0.67%
Fines and Forfeitures	0.61%	0.77%	0.19%	0.96%	0.72%
Charges for Services	17.69%	9.74%	13.11%	27.01%	16.58%
Investment of Funds	0.73%	1.73%	1.54%	2.83%	1.63%
Rental of Property	0.50%	0.60%	0.17%	0.21%	0.49%
Payments in Lieu of Taxes from Enterprise Activities	--	1.35%	--	--	1.49%
Interlocal Revenue-Sharing Payments	--	--	--	9.22%	--
Miscellaneous Non-Tax Sources	2.76%	1.69%	3.92%	4.32%	3.18%
Sub-Total	23.08%	16.38%	19.14%	46.66%	24.75%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2002, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/¹
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2002

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Manassas City	Manassas Park City	Martinsville City	Newport News City	Norfolk City
Property Tax Revenue					
Real Property Tax	44.63%	51.94%	23.34%	35.57%	34.07%
Public Service Corporation Property Taxes	1.31%	1.49%	1.36%	1.89%	2.87%
General Personal Property Tax	6.06%	11.34%	5.83%	7.29%	7.97%
Mobile Homes Property Tax	0.01%	--	--	0.09%	0.005%
Machinery and Tools Tax	8.23%	0.18%	1.63%	4.85%	2.04%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.52%	0.46%	0.39%	0.48%	0.27%
Property Tax Interest	0.71%	0.44%	0.29%	0.10%	0.53%
Sub-Total	61.47%	65.84%	32.84%	50.27%	47.75%
All Other Tax Revenue					
Local Sales and Use Taxes	6.52%	8.33%	9.39%	6.90%	7.46%
Consumers' Utility Taxes	2.15%	4.76%	6.82%	4.24%	11.20%
Business License Taxes	2.93%	3.72%	7.33%	4.42%	5.51%
Franchise License Taxes	0.55%	0.60%	0.92%	1.34%	1.04%
Motor Vehicle License Taxes	0.95%	0.88%	1.19%	1.31%	1.07%
Bank Stock Tax	0.40%	0.03%	1.80%	0.28%	0.37%
Taxes on Recordation and Wills	0.51%	0.60%	0.46%	0.30%	0.26%
Tobacco Taxes	0.49%	0.90%	--	1.14%	1.26%
Admission and Amusement Taxes	--	--	--	0.23%	1.17%
Transient Occupancy Tax	0.15%	--	--	0.67%	1.46%
Restaurant Food Tax	2.69%	1.21%	4.38%	4.06%	5.70%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.37%	0.44%	1.03%	1.14%	1.03%
Other Non-Property Taxes	0.45%	0.16%	0.02%	0.24%	0.06%
Sub-Total	18.16%	21.62%	33.36%	26.26%	37.60%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.55%	0.39%	0.07%	1.17%	0.88%
Fines and Forfeitures	0.94%	0.69%	1.10%	0.70%	0.46%
Charges for Services	7.31%	8.12%	26.00%	13.77%	8.30%
Investment of Funds	1.36%	0.55%	1.17%	1.10%	0.97%
Rental of Property	0.02%	0.13%	2.21%	5.17%	1.55%
Payments in Lieu of Taxes from Enterprise Activities	1.86%	--	1.11%	0.53%	0.97%
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	7.32%	2.65%	2.14%	1.03%	1.53%
Sub-Total	20.37%	12.54%	33.80%	23.47%	14.66%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Table 3.2

Percentage Distribution/¹
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FY 2002

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Revenue Category	Norton City	Petersburg City	Poquoson City	Portsmouth City	Radford City
Property Tax Revenue					
Real Property Tax	13.69%	37.13%	56.85%	36.59%	26.89%
Public Service Corporation Property Taxes	3.29%	4.07%	1.30%	2.78%	0.97%
General Personal Property Tax	2.56%	7.05%	8.73%	8.30%	3.17%
Mobile Homes Property Tax	0.25%	0.05%	0.13%	0.003%	0.06%
Machinery and Tools Tax	0.84%	5.87%	--	2.00%	6.03%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.36%	0.85%	0.61%	1.03%	0.61%
Property Tax Interest	0.35%	0.61%	0.20%	0.31%	0.08%
Sub-Total	21.34%	55.63%	67.82%	51.02%	37.80%
All Other Tax Revenue					
Local Sales and Use Taxes	18.98%	7.76%	2.76%	3.96%	6.02%
Consumers' Utility Taxes	3.34%	5.95%	2.92%	10.54%	7.02%
Business License Taxes	9.83%	6.13%	2.14%	4.03%	2.54%
Franchise License Taxes	0.54%	--	0.61%	0.58%	0.70%
Motor Vehicle License Taxes	0.43%	1.57%	1.97%	1.58%	1.27%
Bank Stock Tax	1.72%	0.56%	0.19%	0.35%	0.80%
Taxes on Recordation and Wills	0.16%	0.31%	0.86%	0.43%	0.55%
Tobacco Taxes	0.0007%	0.38%	1.34%	1.52%	--
Admission and Amusement Taxes	--	0.06%	--	0.26%	--
Transient Occupancy Tax	1.61%	0.50%	--	0.83%	0.66%
Restaurant Food Tax	8.18%	2.54%	2.77%	3.97%	3.99%
Coal, Oil, and Gas Taxes	1.62%	--	--	--	--
E-911 Service Tax	0.60%	1.98%	1.18%	1.37%	0.58%
Other Non-Property Taxes	--	--	--	0.04%	--
Sub-Total	47.01%	27.75%	16.74%	29.45%	24.14%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.10%	0.34%	1.01%	0.54%	0.13%
Fines and Forfeitures	1.13%	1.07%	0.16%	0.20%	0.65%
Charges for Services	24.78%	12.66%	11.86%	13.85%	17.92%
Investment of Funds	0.63%	0.39%	0.61%	0.51%	1.18%
Rental of Property	4.49%	0.61%	0.29%	1.44%	0.66%
Payments in Lieu of Taxes from Enterprise Activities	--	0.24%	--	0.66%	14.53%
Interlocal Revenue-Sharing Payments	--	--	--	--	1.22%
Miscellaneous Non-Tax Sources	0.53%	1.31%	1.50%	2.33%	1.76%
Sub-Total	31.66%	16.62%	15.44%	19.53%	38.06%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Table 3.2

Percentage Distribution/¹
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FY 2002

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Revenue Category	Richmond City	Roanoke City	Salem City	Staunton City	Suffolk City
Property Tax Revenue					
Real Property Tax	38.11%	32.98%	33.90%	32.66%	43.24%
Public Service Corporation Property Taxes	2.57%	2.60%	1.00%	2.21%	2.28%
General Personal Property Tax	5.97%	7.82%	11.88%	5.78%	7.35%
Mobile Homes Property Tax	0.01%	0.01%	--	0.004%	0.20%
Machinery and Tools Tax	4.27%	2.52%	5.92%	0.79%	1.60%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.60%	0.43%	0.29%	0.48%	0.49%
Property Tax Interest	0.63%	0.29%	0.17%	0.12%	0.17%
Sub-Total	52.17%	46.67%	53.16%	42.05%	55.32%
All Other Tax Revenue					
Local Sales and Use Taxes	5.58%	11.65%	11.36%	11.80%	6.00%
Consumers' Utility Taxes	8.15%	8.73%	2.58%	4.75%	7.89%
Business License Taxes	5.64%	7.52%	7.80%	5.67%	4.12%
Franchise License Taxes	1.16%	1.10%	0.42%	0.73%	0.24%
Motor Vehicle License Taxes	0.89%	1.18%	0.63%	1.33%	1.43%
Bank Stock Tax	1.30%	0.68%	0.73%	0.72%	0.24%
Taxes on Recordation and Wills	0.01%	0.31%	0.41%	0.32%	0.60%
Tobacco Taxes	--	1.36%	--	--	1.07%
Admission and Amusement Taxes	0.35%	0.27%	0.43%	--	0.35%
Transient Occupancy Tax	0.95%	1.36%	0.87%	0.76%	0.24%
Restaurant Food Tax	3.34%	4.72%	4.47%	4.72%	3.02%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.50%	0.76%	0.47%	1.72%	0.83%
Other Non-Property Taxes	0.10%	0.20%	0.72%	0.05%	--
Sub-Total	28.98%	39.83%	30.88%	32.57%	26.03%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.82%	0.76%	0.62%	0.35%	1.67%
Fines and Forfeitures	2.11%	0.73%	0.36%	0.28%	0.42%
Charges for Services	8.31%	10.06%	8.74%	19.14%	13.49%
Investment of Funds	0.12%	0.76%	1.40%	1.69%	1.16%
Rental of Property	0.13%	0.73%	0.62%	0.10%	0.77%
Payments in Lieu of Taxes from Enterprise Activities	4.16%	--	2.90%	1.94%	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	3.19%	0.45%	1.33%	1.88%	1.14%
Sub-Total	18.84%	13.50%	15.97%	25.38%	18.65%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Table 3.2

Percentage Distribution/¹
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Local Revenue by Category and Jurisdiction
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FY 2002

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Virginia Beach City	Waynesboro City	Williamsburg City	Winchester City
Property Tax Revenue				
Real Property Tax	45.89%	28.79%	18.17%	25.11%
Public Service Corporation Property Taxes	1.44%	3.15%	1.01%	0.92%
General Personal Property Tax	6.69%	6.60%	1.33%	10.08%
Mobile Homes Property Tax	0.02%	0.05%	0.01%	0.004%
Machinery and Tools Tax	0.14%	13.16%	4.41%	3.57%
Merchants' Capital Tax	--	--	--	--
Property Tax Penalties	0.36%	0.51%	0.24%	0.28%
Property Tax Interest	0.14%	0.52%	0.08%	0.15%
Sub-Total	54.69%	52.78%	25.24%	40.11%
All Other Tax Revenue				
Local Sales and Use Taxes	6.54%	8.31%	15.99%	19.80%
Consumers' Utility Taxes	5.82%	5.92%	1.48%	7.13%
Business License Taxes	4.62%	4.48%	5.94%	10.41%
Franchise License Taxes	0.71%	0.42%	0.71%	1.16%
Motor Vehicle License Taxes	1.24%	1.12%	--	1.14%
Bank Stock Tax	0.39%	0.46%	0.69%	1.25%
Taxes on Recordation and Wills	0.01%	0.30%	0.40%	0.37%
Tobacco Taxes	1.35%	0.39%	--	0.73%
Admission and Amusement Taxes	0.61%	--	--	0.23%
Transient Occupancy Tax	2.21%	0.79%	15.06%	1.06%
Restaurant Food Tax	5.13%	4.71%	19.47%	6.74%
Coal, Oil, and Gas Taxes	--	--	--	--
E-911 Service Tax	1.01%	0.34%	0.68%	1.28%
Other Non-Property Taxes	--	0.18%	--	--
Sub-Total	29.64%	27.43%	60.43%	51.30%
Non-Tax Revenue				
Permits, Fees, and Licenses	0.66%	0.36%	0.64%	0.56%
Fines and Forfeitures	0.73%	0.59%	1.03%	0.40%
Charges for Services	7.80%	13.98%	4.42%	4.87%
Investment of Funds	0.87%	1.88%	3.30%	0.69%
Rental of Property	0.43%	0.60%	0.74%	0.22%
Payments in Lieu of Taxes from Enterprise Activities	0.004%	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--
Miscellaneous Non-Tax Sources	5.18%	2.39%	4.20%	1.85%
Sub-Total	15.67%	19.79%	14.32%	8.59%
Grand Total	100.00%	100.00%	100.00%	100.00%

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